

SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

England & Wales · Charity number 524566

Details

Other names	BIRMINGHAM COUNTY BOY SCOUTS' ASSOCIATION, BIRMINGHAM SCOUT ASSOCIATION, BLACKWELL COURT
Status	Registered
Legal form	Other
Registered	1964-03-25
Register	View on the Charity Commission register

Contact

Address	125 Whitecrest Birmingham B43 6EX
Phone	01213301212
Email	info@birminghamscouts.org.uk
Website	www.birminghamscouts.org.uk

Activities

Objects: 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

Activities: Scouting in Birmingham provides fun and adventurous activities for young people from the city, so helping them to grow in confidence and challenging them to reach their potential as individuals, as responsible citizens and as members of their communities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,748,548	£1,807,760	£1,501,736	38
2023-12-31	£1,576,903	£1,684,141	£1,556,530	33
2022-12-31	£1,826,892	£1,679,970	£1,657,872	35
2021-12-31	£1,029,665	£972,177	£1,520,117	23
2020-12-31	£999,609	£832,782	£1,449,652	15

Trustees

Name	Role	Appointed
DAVID ALLEN	Chair	2013-10-15
Darren Neal Lennon		2025-08-01
Jamie Syed		2023-05-16
Paul Fennell		2020-10-12
Paul Gilmour		2020-10-12
Sarah Keenan		2020-10-12
Sophie Elizabeth Violet Tanner		2024-07-01
Tracey James		2022-05-16

SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

England & Wales - Charity number 524566

Accounts

REGISTERED CHARITY NUMBER: 524566

**TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity and the group for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

Summary of the objects of the charity set out in the governing document as follows:

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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

**THE SCOUT ASSOCIATION - COUNTY OF
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**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

Scouting across Birmingham continues to provide amazing opportunities for young people and adults to gain Skills for Life. In 2024 we saw our membership remain stable with an overall membership of 7445 Adults and Young People. This equates to over 5480 Young people between the ages of 4 and 18 taking part every week in Scouting activities. This Scouting happens across the breadth of the city and covers a wide range of areas and reaches a diverse population; 48 of our groups support Young People in the most deprived areas of the city (IMD 1-3) and over 16% of our adult volunteers and 25% of our youth members are from Black, Asian and other minority ethnic backgrounds.

One way to measure the quality of our Scouting programme is to look at the number of top awards being achieved by our members. We saw 894 Chief Scout Awards achieved in 2024, maintaining the high level of achievement by our young people seen in previous years. This number of top awards is testament to the hard work of our young people and the leaders who provide excellent programmes and opportunities on a weekly basis. We were also able to welcome over 450 of these young people to one of our Chief Scout Award celebrations events which continue to be a lovely way to celebrate the achievements of the young people with their leaders and family and a highlight of our Scouting calendar. We also saw 93 of our amazing adult volunteers receiving good service awards during the year including a Silver Cross Gallantry Award. We were also delighted to recognize Kris Hennegan, Casey Curran and Peter Wolffshon with Kings Coronation Medals and Joe Blackburn on receiving his British Empire Medal. These awards which recognize people who go above and beyond for Scouting, are thoroughly deserved and being able to surprise these people at events and AGMs to present these awards is one of the highlights of the County and District Lead Volunteer role.

Whilst we saw many successes, the effect of the Covid-19 pandemic and subsequent lockdowns and restrictions continue to affect our adults and young people. We continue to see challenges with behaviour, engagement and social skills and in some areas an unwillingness by parents to let their children attend overnight events. Whilst this will continue to be a challenge in the coming years as the long-term effects of Covid restrictions become apparent, it is important that Scouting is there to provide support and skills for life for these young people and adults.

We also see that the biggest single barrier to growth in young people numbers is the number of adult volunteers. Since Covid, the way that people volunteer has subtly changed and we see it increasingly hard to recruit people into our leader roles meaning we increasingly rely on existing volunteers, who already carry a large burden. With the support of the Growth and Communities team, new resources for helping groups attract and retain adult volunteers, and a new volunteer joining journey, we hope that in the coming year we can start to increase the number of adults who are able to give some of their valuable time to support Scouting in their area.

**THE SCOUT ASSOCIATION - COUNTY OF
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**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

Many of our favourite county events continued in 2024 and our amazing programme teams delivered days out and camps for Beaver, Cubs, Scouts and Explorer sections. From 100 Scouts and Explorers rising to the six summits challenge in May, over 600 cubs attending our County Cub Mania camp in June to over 100 Scouts taking part in our BrumVenture badge camp in October, we continue to see our excellent programme teams run fun and safe activities for our members. We also saw many international and district events occurring providing our members with even more opportunities for fun and adventure. We continued to offer our county hardship funding to support young people attending county events and continue to investigate how we can use funds to ensure that cost is not a barrier to taking part in our county programme.

During 2024, we saw the outcomes of the Great Orme coroners report and the subsequent changes and updates to policy and process. These changes ensure that as an organisation we continue to offer safe programmes, activities and events for our members. We also saw the transformation process of developing and implementing the new adult volunteer experience work move at pace, culminating in the move to the new membership system in November 2024. These activities added a significant amount of work to our volunteer managers and lead volunteers. However, I'm pleased that in Birmingham, our District Leads committed to ensuring these changes were delivered locally and they continue to support the roll out of these new ways of working. These changes are the largest in a generation and are aimed at ultimately providing more opportunities for more young people to gain skills for life. There are exciting times ahead as we work to embed the culture of change into the County, but ultimately these changes will make Scouting more efficient and effective in providing great opportunities for more young people.

b. Financial review

County

The charity had total revenue of £250,316 during the year ended 31 December 2024. The result for the year shows a surplus of £26,567 which is in part due to increased interest received on monies held before being spent on events. Unrestricted income funds amounted to £641,021 at 31 December 2024 but £246,697 of this is tied up in tangible fixed assets. Uncommitted free reserves available for financing current activities, represented by funds held on deposit in addition to the investment portfolio, therefore amounted to £394,324.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

Blackwell Adventure

In 2024, grants were only a minor part of revenues at Blackwell Adventure, which is a significant reduction from recent years, income and expenditure both increased compared to last year, reflecting increased activity levels and inflation. There was net expenditure in the year of £81,361.

The charity has used its reserves to fund major capital and refurbishment projects in the year to 31 December 2024, but the parent charity holds sufficient reserves for themselves and Blackwell.

The trustees are aware of the need to generate more revenue in future years to provide sufficient funds to continue our policy of site improvements to enhance the quality of the visitor experience at both centres. The current economic climate makes it difficult to increase charges too rapidly, and so we are actively looking for more grant funding to enable further development.

c. Future developments

Our membership numbers have grown slowly over the last year and our latest census, conducted at the end of January 2025, reported an overall increase in our numbers of 1% from Jan 2024. The census data breakdown provides us with the information to understand where our quick wins and longer-term plans can be focused to continue to provide more Scouting opportunities for young people across the city. The County will continue to support all the events run by various sections and to support the Blackwell Adventure board.

The digital transformation completed in 2024 with the implementation of the new adult volunteers experience should make it easier to recruit new volunteers and help to source places for the many young people on our waiting list.

**THE SCOUT ASSOCIATION - COUNTY OF
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**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

d. Risk management

The Trustee board takes a robust approach to risk management and across the following risk categories the Trustees have assessed and quantified those risks to which the charity is exposed; have identified relevant control measures and mitigating actions to reduce the risks and regularly review them.

- Governance
- Operational risk
- Finance risk
- Environmental and external risk
- Law and regulation compliance risk

Recognising the nature of our core activities it is acknowledged that significant risks relate to Health and Safety and safeguarding of children and young people and outlined below are the actions in place to mitigate these risks.

Health and Safety

There is a comprehensive Health and Safety policy in place, which is strictly monitored and adhered to.

The charity has expended a considerable amount of resources on improving facilities at the activity centers to ensure that activities are carried out in a safe environment.

Safeguarding

The Charity recognises and acknowledges the duty of care placed upon the organisation to safeguard and promote the welfare of children, young people and adults at risk and is committed to ensuring safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice. There is a comprehensive Safeguarding Policy in place which is reviewed on an annual basis, alongside a review of practice. Stringent checks on staff and volunteers working on its behalf including enhanced DBS checks are carried out, both at the point of recruitment and as an on-going process of monitoring and there is a robust programme of safeguarding training in place in association with Birmingham City Council Social Services Department, both as part of induction and for regular updates across the staff team.

Insurance

The county maintains comprehensive insurances to cover potential claims in respect of insurable risks.

**THE SCOUT ASSOCIATION - COUNTY OF
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**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

e. Investment policy and performance

There are no restrictions on the charity's powers to invest and the investment policy is decided upon by the trustees.

At the present time the group has bank accounts with HSBC, Lloyds and Barclays Bank. In addition, it has an investment portfolio of stocks & shares administered by Charles Stanley. The investment objective is to provide capital growth but with a bias towards income, with a view to achieving an overall yield of around 3.5%. The investment portfolio should maintain prospects for an increasing income and capital appreciation through a mixture of equities and bonds.

f. Reserves policy

The Scout Association County of Birmingham's policy on reserves is to hold sufficient resources to continue the charitable activities of the County and the activities of its subsidiary undertaking, Blackwell Adventure, should income and fundraising activities fall short. The Trustees' reserves policy provides support for the day-to-day running of the group's activities, future developments and allows for risk.

The Trustees of both County and Blackwell Adventure have conducted a review of the reserves policy and have agreed that unrestricted funds not committed or invested in tangible fixed assets should be in the region of £250,000 for the group.

The Trustees recognise that the sum held in reserve will at times be increased due to the nature of its activities through Blackwell Adventure and significant events organised by the County where income is received in advance of the associated expenditure being incurred.

The reserves to be considered as part of the policy are the amount of unrestricted reserves which are freely available for use (i.e. those not invested in fixed assets). We include all unrestricted funds and designated funds.

Designated funds are funds that the trustees have decided to designate separately. As the trustees could reverse the designation it is not considered to be a restricted fund.

g. Going concern

The Trustees have reviewed budgets and forecasts and after making appropriate enquiries have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern accounting basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Organisational structure and decision-making policies

The overall governing body of the Scout County is the County Scout Council. It normally meets once a year to Conduct the appropriate business at the Annual General Meeting. The Trustees work in partnership with the County Lead Volunteer to manage the work and assets of the County Association. The Trustees are supported by a number of teams, in addition the day-day management and co-ordination of the County is carried out by the County Management Team.

The Trustees and teams undertake their work in accordance with the rules set down in the Policy, Organization and Rules of The Scout Association, with majority voting to support the decision-making process.

Governance

The County's governing documents are those of the Scout Association and the Constitution of The Scout Association County of Birmingham. The County's governing document of the Scout Association consists 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 is a trust established under its rules which are common to all Scouts.

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

Management

The County is managed by the 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 two independent representatives, Chair and Treasurer together with the County Lead Volunteer, County Youth Commissioner, nominated members, elected members and co-opted members. The Trustees meet every four months.

The County Trustee Board is responsible for:

- Complying with the Policy, Organisation and Rules of The Scout Association;
- The protection and maintenance of County equipment and property;
- The raising of funds and the administration of County finance;

**THE SCOUT ASSOCIATION - COUNTY OF
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**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

- The insurance of persons, property and equipment;
- Promoting and supporting the development of Scouting in the local area and ensuring that a positive image of Scouting exists in the local community;
- 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;
- Ensuring that Young People are meaningfully involved in decision making at all levels within the County;
- The opening, closure and amalgamation of Districts and Scout Active Support Units in the County as necessary; and
- Managing and implementing the Safety Policy locally.

b. Methods of appointment or election of Trustees

Trustees of the Scout County are recruited in accordance with the Policy, Organisation and Rules (POR) of the National Scout Association and elected by the County Scout Council at the County Annual General Meeting.

c. Policies adopted for the induction and training of Trustees

On appointment, all new Trustees are subject to a DBS check, plus a briefing from the County Chairman on the work and responsibilities of the Trustee Board.

All Trustees complete Mandatory Training in Safety, Safeguarding, GDPR and Creating Inclusion.

The Trustees training is completed within the first five months of joining the board and training is kept up to date.

d. Pay policy for key management personnel

The trustees consider its key management personnel comprise the management team at Blackwell Adventure.

e. Relationship with wider network of charities

The Scout Association County of Birmingham is a separate educational charity in its own right, whilst at the same time acting within the overall structure of the National Scout Association. This structure allows for the formation of Scout Counties, Scout Districts and Scout Groups. The Scout County is answerable to the National Association and is responsible for overseeing the work of individual Scout Districts and through them individual Scout Groups. The Association also has very close working relationships with Girl Guiding Birmingham.

f. Trustees' indemnities

The Trustee Board is covered by The Scout Association's public liability and trustee indemnity insurance policies. Trustee indemnity insurance covers Trustees in the event that they are held personally liable for the loss of charity assets or for making a decision which results in the charity sustaining a loss in financial terms. It does not cover acts which the trustee knew (or should reasonably have known) would constitute a breach of trust, so deliberate malfeasance would not be covered.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

g. Relationship with subsidiaries

The Scout Association - County of Birmingham controls the subsidiary undertaking Blackwell Adventure.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524566

Principal address

125 Whitecrest
Birmingham
B43 6EX

Trustees

Committee Members Ex Officio (trustee, voting)

S Thomas - County Lead Volunteer
D Allen- County Chairman
T James - County Treasurer

Committee Members Ex Officio (trustee, voting)

R Brew
P Fennell

Committee Elected Members (trustee, voting)

P Gilmour
S Keenan
J Syed
S Tanner (appointed 1 July 2024)
D Woodhouse (appointed 1 July 2024)

Committee Members Resigning at 2024 AGM

D Kelly
M Rowe

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC Bank Plc
130 New Street
Birmingham
B32 4JU

Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

Flagstone
1st Floor
Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

Investment Managers

Charles Stanley & Company Limited
55 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE SCOUT ASSOCIATION - COUNTY OF
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**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Approved by order of the board of trustees on 25 June 2025 and signed on its behalf by:



D Allen – County Chairman

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Opinion

We have audited the financial statements of The Scout Association - County of Birmingham (the 'charity') and its subsidiary (the 'group') for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Parent Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
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Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charity has to comply with and areas if the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charity and how the charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charity's control environment and how the charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is as risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
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Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

25 June 2025

The notes form part of these financial statements

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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	441	29,350	29,791	45,840
Charitable activities					
County events	5	38,729	135,289	174,018	204,387
County levy		45,679	-	45,679	43,707
County shop		-	-	-	5,398
Camp fees, lettings and other activities		1,459,803	-	1,459,803	1,234,832
Other trading activities	3	7,629	8	7,637	23,252
Investment income	4	31,620	-	31,620	19,487
Total		1,583,901	164,647	1,748,548	1,576,903
EXPENDITURE ON					
Charitable activities					
Direct charitable activities	6	1,329,325	190,587	1,519,912	1,389,606
Support costs		287,848	-	287,848	294,535
Total		1,617,173	190,587	1,807,760	1,684,141
Net gains/(losses) on investments		4,418	-	4,418	5,896
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(28,854)	(25,940)	(54,794)	(101,342)
		(1,054)	1,054	-	-
Net movement in funds		(29,907)	(24,886)	(54,794)	(101,342)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,195,080	361,450	1,556,530	1,657,872
TOTAL FUNDS CARRIED FORWARD		1,165,172	336,564	1,501,736	1,556,530

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

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**CONSOLIDATED BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	697,347	244,544	941,891	899,106
Investments	11	159,495	-	159,495	188,276
		856,842	244,544	1,101,386	1,087,382
CURRENT ASSETS					
Stocks		10,148	-	10,148	11,725
Debtors	12	56,173	21,805	77,978	44,002
Cash at bank		666,875	188,976	855,851	716,029
		733,196	210,781	943,977	771,756
CREDITORS					
Amounts falling due within one year	13	(419,885)	(118,761)	(538,646)	(287,419)
NET CURRENT ASSETS					
		313,311	92,020	405,331	484,337
CREDITORS					
Amounts falling due after more than one year	14	(4,981)	-	(4,981)	(15,189)
NET ASSETS					
		1,165,172	336,564	1,501,736	1,556,530
FUNDS					
Unrestricted funds	17			1,165,172	1,195,080
Restricted funds				336,564	361,450
TOTAL FUNDS					
				1,501,736	1,556,530

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:



D Allen – County Chairman



T James - Treasurer

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**PARENT CHARITY BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	246,697	-	246,697	255,194
Investments	11	159,495	-	159,495	188,276
		406,192	-	406,192	443,470
CURRENT ASSETS					
Debtors	12	19,347	21,805	41,152	17,770
Cash at bank		317,185	295,353	612,538	385,940
		336,532	317,158	653,690	403,710
CREDITORS					
Amounts falling due within one year	13	(101,202)	(118,760)	(219,962)	(33,827)
NET CURRENT ASSETS					
		235,330	198,398	433,728	369,883
TOTAL ASSETS LESS CURRENT LIABILITIES					
		641,522	198,398	839,920	813,353
NET ASSETS					
		641,522	198,398	839,920	813,353
FUNDS					
Unrestricted funds	17			641,522	620,479
Restricted funds				198,398	192,874
TOTAL FUNDS					
				839,920	813,353

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:



D Allen – County Chairman



T James - Treasurer

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>303,979</u>	<u>7,252</u>
Net cash provided by/(used in) operating activities		<u>303,979</u>	<u>7,252</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(181,000)	(309,806)
Sale of tangible fixed assets		(6,336)	-
Sale of fixed asset investments		<u>33,199</u>	<u>106,168</u>
Net cash (used in)/provided by investing activities		<u>(154,137)</u>	<u>(203,638)</u>
Cash flows from financing activities			
Repayment of borrowing		<u>(10,020)</u>	<u>(10,021)</u>
Net cash (used in)/provided by financing activities		<u>(10,020)</u>	<u>(10,021)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		139,822	(206,407)
Cash and cash equivalents at the beginning of the reporting period		716,029	922,436
		<u> </u>	<u> </u>
Cash and cash equivalents at the end of the reporting period		855,851	716,029
		<u> </u>	<u> </u>

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	(54,794)	(101,342)
Adjustments for:		
Depreciation charges	138,133	104,790
Losses/(gain) on investments	6,418	-
Investment valuation movement	(4,418)	(5,896)
Decrease / (Increase) in stocks	1,577	3,611
(Increase)/decrease in debtors	(33,976)	25,174
(Decrease) / Increase in creditors	251,039	(19,085)
Net cash provided by/(used in) operations	<u>303,979</u>	<u>7,252</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	<u>716,029</u>	<u>139,822</u>	<u>855,851</u>
Total	<u>716,029</u>	<u>139,822</u>	<u>855,851</u>

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The Scout Association - County of Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are 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 financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking, Blackwell Adventure. The results of the subsidiary are consolidated on a line-by-line basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

MEMBERSHIP SUBSCRIPTIONS

Membership subscriptions are payable in advance for a year ending on 31 December. This levy is initiated by the Scouts annual census which collects information from Groups, Districts and the County with a membership fee charge being required to be paid for all 4-18 year olds. The trustees have the power to adjust the annual county levy to increase or decrease this revenue. The amount for the year ended 31 December 2024 is shown in the Statement of Financial Activities.

DIVIDEND INCOME

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2024. Associated tax recoveries are included for all amounts shown as income.

DONATIONS

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

LEGACIES

Income from legacies is recognised where grant of probate has been received and income from residuary legacies is recognised where estate accounts have been finalised. Income from wills or reversionary trusts of property is not recognised until the life interest has passed away and the property sale is at an advanced stage. Income from all other legacies is only recognised where there is clear entitlement, the amount can be accurately measured and there is reasonable probability of receipt. The receipt of legacies is considered probable when probate has been granted, it has been established that there are sufficient net assets to pay the legacy and any conditions attached to the legacy have been met or are under the control of the charity.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

INCOME

RENTS RECEIVABLE

Rents are accounted for on an accruals basis.

GRANTS

The charity receives grants in respect of its charitable activities. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

OTHER INCOME

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

o Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

o Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Property	- 2% and 10% straight line
Staff accommodation	- over 6 years on cost
Permanent equipment	- over 10 years on cost
Short term equipment	- over 3 years on cost
Equipment	- over 4 years on cost
Fixtures and fittings	- over 4 years on cost
Office equipment	- over 4 years on cost
Tented village	- over 6 years on cost
Motor vehicles	- over 4 years on cost

No depreciation is provided on freehold land.

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Income and Endowments shown in the Statement of Financial Activities.

STOCKS

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMPLOYEE BENEFITS/PENSIONS

The group operates a defined contribution pension scheme. Contributions payable to the groups pension scheme are charged to the Consolidated Statement of Financial Activities in the period to which they relate.

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

GOING CONCERN

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. A business plan (incorporating 12-month cashflow) to the end of 2025 was considered satisfactory by the Board. For these reasons the charity continues to adopt the going concern basis in preparing the financial statements.

INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities. The basis of fair value for quoted investments is equivalent to the market value, using the bid-price. Asset sales and purchases are recognised at the date of trade.

DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	441	2,100	2,541	1,640
Grants	<u>-</u>	<u>27,250</u>	<u>27,250</u>	<u>44,200</u>
	<u>441</u>	<u>29,350</u>	<u>29,791</u>	<u>45,840</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
DCMS – UK Youth Fund – Adventures Away From Home	27,250	9,200
The Roger & Douglas Turner Charitable Trust	-	10,000
Garfield Weston Foundation	-	<u>25,000</u>
	<u>27,250</u>	<u>44,200</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Sundry income	<u>7,629</u>	<u>8</u>	<u>7,637</u>	<u>23,252</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Dividends and interest	<u>31,620</u>	<u>-</u>	<u>31,620</u>	<u>19,487</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Events income	County events	174,018	204,387
Events income	Camp fees, lettings and other activities	1,459,803	1,234,832
Events income	County shop	-	5,398
Subscriptions	County levy	45,679	43,707
		<u>1,679,500</u>	<u>1,488,324</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct charitable activities	1,519,913	-	1,519,913
Support costs	-	287,848	287,848
	<u>1,519,913</u>	<u>287,848</u>	<u>1,807,761</u>

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Support costs	-	254,227	33,621	287,848

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or other benefits (2023: £nil).

During the year ended 31 December 2024, expenses totalling £725 were reimbursed or paid directly to trustees (2023: £1,084).

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	730,252	610,859
Social security costs	46,991	41,119
Other pension costs	19,674	15,416
	<u>796,917</u>	<u>667,394</u>

The trustees consider its key management personnel comprise of the management team. The total employment benefits including employer pension contributions of the key management personnel were £190,137 (2023: £181,283).

The average monthly number of employees during the year was as follows:

	2024	2023
Operational	35	31
Administration	3	2
	<u>38</u>	<u>33</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. TANGIBLE FIXED ASSETS - GROUP

	Land & Buildings £	Office equipment £	Fixtures and fittings £
COST			
At 1 January 2024	1,260,830	11,469	221,269
Additions	106,369	2,170	55,081
Disposals	<u>-</u>	<u>-</u>	<u>(1,475)</u>
At 31 December 2024	<u>1,367,199</u>	<u>13,639</u>	<u>274,875</u>
DEPRECIATION			
At 1 January 2024	497,454	4,172	157,646
Charge for year	87,916	3,192	26,144
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(1,475)</u>
At 31 December 2024	<u>585,370</u>	<u>7,364</u>	<u>182,315</u>
NET BOOK VALUE			
At 31 December 2024	<u>781,829</u>	<u>6,275</u>	<u>92,560</u>
At 31 December 2023	<u>763,376</u>	<u>7,297</u>	<u>63,623</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. TANGIBLE FIXED ASSETS - GROUP - continued

	Motor vehicles £	Other fixed assets £	Totals £
COST			
At 1 January 2024	67,737	129,339	1,690,644
Additions	-	17,380	181,000
Disposals	<u>(16,000)</u>	<u>(40,654)</u>	<u>(58,129)</u>
At 31 December 2024	<u>51,737</u>	<u>106,065</u>	<u>1,813,515</u>
DEPRECIATION			
At 1 January 2024	43,749	88,517	791,538
Charge for year	9,286	11,595	138,133
Eliminated on disposal	<u>(16,000)</u>	<u>(40,572)</u>	<u>(58,047)</u>
At 31 December 2024	<u>37,035</u>	<u>59,540</u>	<u>871,624</u>
NET BOOK VALUE			
At 31 December 2024	<u><u>14,702</u></u>	<u><u>46,525</u></u>	<u><u>941,891</u></u>
At 31 December 2023	<u><u>23,988</u></u>	<u><u>40,822</u></u>	<u><u>899,106</u></u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. TANGIBLE FIXED ASSETS – PARENT CHARITY	Freehold property £
COST	
At 1 January 2024 and 31 December 2024	<u>426,552</u>
DEPRECIATION	
At 1 January 2024	171,358
Charge for year	<u>8,497</u>
At 31 December 2024	<u>179,855</u>
NET BOOK VALUE	
At 31 December 2024	<u>246,697</u>
At 31 December 2023	<u>255,194</u>
 11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY	 Listed investments £
MARKET VALUE	
At 1 January 2024	188,276
Disposals	(33,199)
Revaluations	<u>4,418</u>
At 31 December 2024	<u>159,495</u>
NET BOOK VALUE	
At 31 December 2024	<u>159,495</u>
At 31 December 2023	<u>188,276</u>

There were no investment assets outside the UK.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY - continued

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2024	21,982
Cost	<u>137,513</u>
	<u>159,495</u>

The historical cost of these investments as at 31 December 2024 was £137,513 (2023: £168,000).

All the fixed asset investments are held in the UK and carried at fair value. Investments in equities and fixed interest securities are traded in quoted public markets. Holdings in common investment funds and unit trusts are at the bid price. The fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	7,139	8,320	-	16
Other debtors	214	4,786	214	4,786
Prepayments	<u>70,625</u>	<u>30,896</u>	<u>40,938</u>	<u>12,968</u>
	<u>77,978</u>	<u>44,002</u>	<u>41,152</u>	<u>17,770</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	2,434	2,327	1,515	2,147
Bank loans	10,052	9,864	-	-
Social security and other taxes	68,876	30,520	-	-
Other creditors	2,404	1,276	592	592
Deferred income	425,398	216,244	209,754	22,900
Accrued expenses	29,482	27,188	8,101	8,188
	<u>538,646</u>	<u>287,419</u>	<u>219,962</u>	<u>33,827</u>

Deferred income is shown as follows:

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at 1 January	216,244	205,411	22,900	-
Amount released to incoming resources	(193,344)	(205,411)	-	-
Amount deferred in the year	<u>402,498</u>	<u>216,244</u>	<u>186,854</u>	<u>22,900</u>
Balance at 31 December	<u>425,398</u>	<u>216,244</u>	<u>209,754</u>	<u>22,900</u>

Included in trade creditors is £592 (2023: £592) of funds held by the charity on behalf of other scout groups.

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	<u>4,981</u>	<u>15,189</u>	-	-
	<u>4,981</u>	<u>15,189</u>	-	-

Interest on the above loan is charged at 2.5% per annum with the UK government paying interest on the loan for the first 12 months. The term of the loan is 6 years with repayments commencing 13 months from the date of drawdown at a rate of £833 per month. Repayments commenced in July 2021.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. LOANS - GROUP

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,052</u>	<u>9,864</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>4,981</u>	<u>15,189</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	11,780	11,780
Between one and five years	<u>10,800</u>	<u>22,580</u>
	<u>22,580</u>	<u>34,360</u>

The parent charity had no operating lease commitments as at 31 December 2024.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS - CONSOLIDATED

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	918,980	(8,755)	(1,054)	909,172
The Pikes Pool Centre	103,600	(2,800)	-	100,800
Property Development Fund	150,000	(17,299)	-	132,701
Hardship Fund	22,500	-	-	22,500
	<u>1,195,080</u>	<u>(28,854)</u>	<u>(1,054)</u>	<u>1,165,172</u>
Restricted funds				
Denis Vaughton	3,301	(3,301)	-	-
Pikes Pool Development Fund	14,038	(1,800)	-	12,238
Sustainability Project	900	(150)	-	750
BBC Children In Need	25,042	(9,286)	-	15,756
Worcestershire County Council	8,725	(2,137)	-	6,588
Worcester LEADER Fund	12,228	(2,037)	-	10,191
Mr J D Saville	16,141	924	-	17,065
County Growth & Development	61,660	(907)	-	60,753
National Lottery Community Fund	34,083	(4,869)	-	29,214
Sport England Back to Play Funds	39,367	(4,921)	-	34,446
Kandersteg	5,198	-	-	5,198
Brumjam	16,614	(90)	-	16,524
National Scout & Guide Symphony Orchestra	19,423	6,353	-	25,776
Jamboree	13,704	3,404	-	17,108
The Duke of Edinburgh Award Scheme	859	(1,913)	1,054	-
Cub Development Fund	55,974	-	-	55,974
Garfield Weston Foundation	25,000	(4,210)	-	20,790
The Roger & Douglas Turner Charitable Trust	10,000	(1,000)	-	9,000
	<u>361,450</u>	<u>(25,940)</u>	<u>1,054</u>	<u>336,563</u>
TOTAL FUNDS	<u><u>1,556,530</u></u>	<u><u>(54,794)</u></u>	<u><u>-</u></u>	<u><u>1,501,736</u></u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	1,583,902	(1,597,075)	4,418	(8,755)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	(17,299)	-	(17,299)
Hardship Fund	-	-	-	-
	<u>1,583,902</u>	<u>(1,617,174)</u>	<u>4,418</u>	<u>(28,854)</u>
Restricted funds				
Denis Vaughton	-	(3,301)	-	(3,301)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	-	(9,286)	-	(9,286)
Worcestershire County Council	-	(2,137)	-	(2,137)
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	2,099	(1,175)	-	924
County Growth & Development	-	(907)	-	(907)
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	-	(4,921)	-	(4,921)
Kandersteg	-	-	-	-
Brumjam	-	(90)	-	(90)
National Scout & Guide Symphony Orchestra	132,449	(126,096)	-	6,353
Jamboree	8	3,396	-	3,404
The Duke of Edinburgh Award Scheme	2,841	(4,754)	-	(1,913)
Garfield Weston Foundation	-	(4,210)	-	(4,210)
DCMS – UK Youth Fund – Adventures Away From Home	27,250	(27,250)	-	-
The Roger & Douglas Turner Charitable Trust	-	(1,000)	-	(1,000)
	<u>164,647</u>	<u>(190,587)</u>	<u>-</u>	<u>(25,940)</u>
TOTAL FUNDS	<u>1,748,549</u>	<u>(1,807,761)</u>	<u>4,418</u>	<u>(54,794)</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS - CONSOLIDATED - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	986,779	(56,521)	(11,278)	918,980
The Pikes Pool Centre	106,400	(2,800)	-	103,600
Property Development Fund	150,000	-	-	150,000
Hardship Fund	24,000	-	(1,500)	22,500
	<u>1,267,179</u>	<u>(59,321)</u>	<u>(12,778)</u>	<u>1,195,080</u>
Restricted funds				
Denis Vaughton	8,998	(5,697)	-	3,301
Pikes Pool Development Fund	15,838	(1,800)	-	14,038
Sustainability Project	1,050	(150)	-	900
BBC Children In Need	34,328	(9,286)	-	25,042
Worcestershire County Council	10,862	(2,137)	-	8,725
Worcester LEADER Fund	14,265	(2,037)	-	12,228
Mr J D Saville	17,699	(1,559)	-	16,141
County Growth & Development	45,231	16,428	-	61,660
Local Authority Grant	9,731	(9,728)	(3)	-
National Lottery Community Fund	38,952	(4,869)	-	34,083
Sport England Back to Play Funds	44,288	(4,921)	-	39,367
BrumVenture	476	(406)	(70)	-
Kandersteg	(2,759)	(5,997)	13,955	5,198
Brumjam	16,614	-	-	16,614
National Scout & Guide Symphony Orchestra	16,912	2,512	-	19,423
Jamboree	55,267	(45,063)	1,500	13,704
The Duke of Edinburgh Award Scheme	2,099	(1,240)	-	859
Bivouac	621	-	(621)	-
Ice Scout	564	1,347	(1,911)	-
Cub Challenge Camp	1,102	906	(2,008)	-
Six Summits	581	493	(1,074)	-
Cub Development Fund	55,974	-	-	55,974
Brumopoly Fund	-	6	(6)	-
Beaver Day Out Fund	-	(3,016)	3,016	-
Garfield Weston Foundation	-	25,000	-	25,000
The Roger & Douglas Turner Charitable Trust	-	10,000	-	10,000
	<u>390,693</u>	<u>(42,021)</u>	<u>12,778</u>	<u>361,450</u>
TOTAL FUNDS	<u>1,657,872</u>	<u>101,342</u>	<u>-</u>	<u>1,556,530</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	1,328,996	(1,391,413)	5,896	(56,521)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	-	-	-
Hardship Fund	-	-	-	-
	<u>1,328,996</u>	<u>(1,394,213)</u>	<u>5,896</u>	<u>(59,321)</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	-	(9,286)	-	(9,286)
Worcestershire County Council	-	(2,137)	-	(2,137)
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	100	(1,659)	-	(1,559)
County Growth & Development	27,285	(10,857)	-	16,428
Local Authority Grant	-	(9,728)	-	(9,728)
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	-	(4,921)	-	(4,921)
BrumVenture	6,492	(6,898)	-	(406)
Kandersteg	3,971	(9,968)	-	(5,997)
National Scout & Guide Symphony Orchestra	104,489	(101,977)	-	2,512
Jamboree	38,985	(84,048)	-	(45,063)
The Duke of Edinburgh Award Scheme	3,749	(4,989)	-	(1,240)
Ice Scout	1,547	(200)	-	1,347
Cub Challenge Camp	4,303	(3,397)	-	906
Six Summits	1,896	(1,403)	-	493
Brumopoly Fund	330	(324)	-	6
Beaver Day Out Fund	10,560	(13,576)	-	(3,016)
Garfield Weston Foundation	25,000	-	-	25,000
DCMS – UK Youth Fund – Adventures Away From Home	9,200	(9,200)	-	-
The Roger & Douglas Turner Charitable Trust	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>247,907</u>	<u>(289,928)</u>	<u>-</u>	<u>(42,021)</u>
TOTAL FUNDS	<u>1,576,903</u>	<u>(1,684,141)</u>	<u>5,896</u>	<u>(101,342)</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	464,379	24,897	(1,054)	488,222
The Pikes Pool Centre	103,600	(2,800)	-	100,800
Property Development Fund	30,000	-	-	30,000
Hardship Fund	22,500	-	-	22,500
	<u>620,479</u>	<u>22,097</u>	<u>(1,054)</u>	<u>641,522</u>
Restricted funds				
Denis Vaughton	3,301	(3,301)	-	-
Mr J D Saville	16,141	924	-	17,065
County Growth & Development	61,660	(907)	-	60,753
Kandersteg	5,198	-	-	5,198
Brumjam	16,614	(90)	-	16,524
National Scout & Guide Symphony Orchestra	19,423	6,353	-	25,776
Jamboree	13,704	3,404	-	17,108
The Duke of Edinburgh Award Scheme	859	(1,913)	1,054	-
Cub Development Fund	55,974	-	-	55,974
	<u>192,874</u>	<u>4,470</u>	<u>1,054</u>	<u>198,398</u>
TOTAL FUNDS	<u><u>813,353</u></u>	<u><u>26,567</u></u>	<u><u>-</u></u>	<u><u>839,920</u></u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS - PARENT CHARITY - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	112,919	(92,440)	4,418	24,897
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	-	-	-
	112,919	(95,240)	4,418	22,097
Restricted funds				
Denis Vaughton	-	(3,301)	-	(3,301)
Mr J D Saville	2,099	(1,175)	-	924
County Growth & Development	-	(907)	-	(907)
Kandersteg	-	-	-	-
Brumjam	-	(90)	-	(90)
National Scout & Guide Symphony Orchestra	132,449	(126,096)	-	6,353
Jamboree	8	3,396	-	3,404
The Duke of Edinburgh Award Scheme	2,841	(4,754)	-	(1,913)
	137,397	(132,927)	-	4,470
TOTAL FUNDS	250,316	(228,167)	4,418	26,567

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	463,473	12,184	(11,728)	464,379
The Pikes Pool Centre	106,400	(2,800)	-	103,600
Property Development Fund	150,000	(120,000)	-	30,000
Hardship Fund	<u>24,000</u>	<u>-</u>	<u>(1,500)</u>	<u>22,500</u>
	743,873	(110,616)	(12,778)	620,479
Restricted funds				
Denis Vaughton	8,998	(5,697)	-	3,301
Mr J D Saville	17,699	(1,559)	-	16,141
County Growth & Development	45,231	16,428	-	61,660
Local Authority Grant	9,731	(9,728)	(3)	-
BrumVenture	476	(406)	(70)	-
Kandersteg	(2,759)	(5,997)	13,955	5,198
Brumjam	16,614	-	-	16,614
National Scout & Guide Symphony				
Orchestra	16,912	2,512	-	19,423
Jamboree	57,267	(45,063)	1,500	13,704
The Duke of Edinburgh Award Scheme	2,099	(1,240)	-	859
Bivouac	621	-	(621)	-
Ice Scout	564	1,347	(1,911)	-
Cub Challenge Camp	1,102	906	(2,008)	-
Six Summits	581	493	(1,074)	-
Cub Development Fund	55,974	-	-	55,974
Brumopoly Fund	-	6	(6)	-
Beaver Day Out Fund	<u>-</u>	<u>(3,016)</u>	<u>3,016</u>	<u>-</u>
	<u>231,110</u>	<u>(51,014)</u>	<u>12,778</u>	<u>192,874</u>
TOTAL FUNDS	<u><u>974,983</u></u>	<u><u>(161,630)</u></u>	<u><u>-</u></u>	<u><u>813,353</u></u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	65,754	(59,466)	5,896	12,184
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	(120,000)	-	(120,000)
	<u>65,754</u>	<u>(182,266)</u>	<u>5,896</u>	<u>(110,616)</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Mr J D Saville	100	(1,659)	-	(1,559)
County Growth & Development	27,285	(10,857)	-	16,428
Local Authority Grant	-	(9,728)	-	(9,728)
BrumVenture	6,492	(6,898)	-	(406)
Kandersteg	3,971	(9,968)	-	(5,997)
National Scout & Guide Symphony Orchestra	104,489	(101,977)	-	2,512
Jamboree	38,985	(84,048)	-	(45,063)
The Duke of Edinburgh Award Scheme	3,749	(4,989)	-	(1,240)
Ice Scout	1,547	(200)	-	1,347
Cub Challenge Camp	4,303	(3,397)	-	906
Six Summits	1,896	(1,403)	-	493
Cub Development Fund	330	(324)	-	6
Beaver Day Out Fund	<u>10,560</u>	<u>(13,576)</u>	<u>-</u>	<u>(3,016)</u>
	<u>203,707</u>	<u>(254,721)</u>	<u>-</u>	<u>(51,014)</u>
TOTAL FUNDS	<u>269,461</u>	<u>(436,987)</u>	<u>5,896</u>	<u>(161,630)</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS - continued

- **Denis Vaughton** - This balance will fund the future depreciation of a toilet block built at Pikes Pool.
- **Pikes Pool Development Fund** - This fund covers the depreciation on the Rope Wall and shower facilities funded by grants from The Scout Association County of Birmingham and High Adventure.
- **Mr J D Saville** - To be used as directed by J D Saville through the County Chair.
- **Hardship fund** - This fund is to be used towards leaders uniform support.
- **County Growth & Development** - this fund is to be used for group support across Birmingham.
- **Sustainability Project** - The funds were spent in 2019 to insulate the walls in the "Mega Pod", part of the Glamping Pod village at Blackwell Court. The balance on this fund is being used to fund depreciation.
- **Worcestershire LEADER fund** - £20,376 was received and spent in 2019 as part of the installation of accessible pods in the Glamping Village. The balance on this fund is used to fund depreciation.
- **National Lottery Community Fund** - A grant of £48,690 was received to enable the extension of the Glamping pods at Blackwell Court. This was spent in 2020. The balance on this fund is used to fund depreciation.
- **Sport England Back to Play Funds** - This grant was awarded to pay for a replacement roof at the Sports Hall. The legal ownership of the Sports Hall is held by the Scout Association County of Birmingham and so the grant was paid to them who then paid the monies to Blackwell Adventure. These funds were spent in 2021/2022 and capitalised. This fund is used to fund depreciation.
- **BBC Children In Need** - A grant of £38,320 was received to fund the purchase of a minibus. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Worcestershire County Council** - A grant of £12,821 was received to part fund a mobile shower block. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Garfield Weston Foundation** - A grant of £25,000 was received during 2023 towards additional glamping pods at Blackwell Court. The balance on this fund is used to fund depreciation.
- **The Roger & Douglas Turner Charitable Trust** – A grant of £10,000 was received during 2023 towards additional glamping pods at Blackwell Court. The balance on this fund is used to fund depreciation.
- **DCMS - UK Youth Fund - Adventures Away From Home** - A grant of £9,200 was received during 2023 towards residential experiences for disadvantaged young people.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. MOVEMENT IN FUNDS - continued

The following funds have been included in restricted funds as agreed by the trustees as they represent previous surpluses which can only be used when necessary for the same future events. In the case of the National Scout & Guide Orchestra & Band, this is an annual national event underwritten by the County.

- Kandersteg
- Brumjam
- National Scout & Guide Orchestra & Band
- Jamboree
- The Duke of Edinburgh Award Scheme

18. EMPLOYEE BENEFIT OBLIGATIONS

The subsidiary charity operates a defined contribution pension plan for certain of its employees in addition to using the NEST scheme to fulfil its auto enrolment obligation. The amount recognised as an expense in the period was £19,674 (2023: £15,416).

19. CAPITAL COMMITMENTS - GROUP

	2024	2023
	£	£
Contracted but not provided for in the financial statements	-	8,556

20. RELATED PARTY DISCLOSURES

Blackwell Adventure invoiced The Scout Association - County of Birmingham a total of £24,925 (2023: £8,941) during the year.

During 2023 Blackwell Adventure received a grant of £120,000 from The Scout Association – County of Birmingham towards the refurbishment of the Manor House, new utility infrastructure and a prefabricated shower block. The remaining balance on this grant is being carried forward at the balance sheet date.

SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

England & Wales - Charity number 524566

Accounts

REGISTERED CHARITY NUMBER: 524566

**TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edbaston
Birmingham
B15 3BH**

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity and the group for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

Summary of the objects of the charity set out in the governing document as follows:

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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

In 2023, we were fortunate enough to receive Grants from the Scout Association (from DCMS funds), and Sutton Coldfield Charities to fund employing two local growth officers to focus on opening new sections and supporting existing ones across the neediest areas of the City. These will come online during 2024 and working with the rest of the excellent regional growth and communities team, we expect to see positive effects on our provision.

One way to measure the quality of our Scouting programme is to look at the number of top awards being achieved by our members. We saw 931 Chief Scout Awards achieved in 2023, up from 653 in 2022. This huge increase in top awards is testament to the hard work of our young people and the leaders who provide excellent programmes and opportunities on a weekly basis. We were also able to welcome over 450 of these young people to one of our Chief Scout Award celebrations events which continue to be a lovely way to celebrate the achievements of the young people with their leaders and family. We also saw 84 of our amazing adult volunteers receiving good service awards during the year. These awards which recognize people who go above and beyond for Scouting, are thoroughly deserved and being able to surprise these people at events and AGMs to present these awards is one of the highlights of the County and District Lead Volunteer role.

Whist 2023 saw no Covid-related restrictions in place on our activities, we continue to see the effects of these difficult few years on our adults and young people. One aspect of the pandemic that has challenged many leaders, is the effect lockdown had on the mental health, resilience and wellbeing of our adult volunteers and young people.

We also saw some 'skill fade' and challenges with behaviour and social skills in some areas. This will continue to be a challenge in the coming years as the long-term effects of Covid restrictions become apparent, but it is important that Scouting is there to provide support and skills for life for these young people.

Many of our favourite county events returned in 2023 and our amazing programme teams delivered days out and camps for Beaver, Cubs, Scouts and Explorer sections. From over 600 Beavers descending on Twin Lakes to 120 Scouts and Explorers undertaking a winter week in Kandersteg in Switzerland, our excellent programme teams run fun and safe activities for our members. In 2023, we established hardship funding to support young people attending county events and continue to investigate how we can use funds to ensure that cost is not a barrier to taking part in our county programme.

2023 also saw 36 of our Young People, 4 Unit leaders and many adult volunteers supporting the IST and JPT head off to Korea for the World Scout Jamboree. We again are amazed by the hard work and dedication of our 4 unit leaders, and all the supporters from across the County, which meant the unit raised over £160,000 to fully fund the experience. Of course, the challenges of the Jamboree in Korea are well documented, but I was amazed at the resilience of our unit and support teams who made the best of extremely challenging situations to ensure that our young people had the best experience they could.

Scouting, nationally, is also undergoing a fundamental change in its structure and organization. This is the largest change in a generation and is aimed at ultimately providing more opportunities for more young people to gain skills for life. These changes include revitalizing the way we recruit, train and retain our volunteers, along with changes in the makeup of trustees boards, to provide a more streamlined organization that fits well with the demands of today's volunteers. There are exciting times ahead as we work to embed the culture of change into the county, but ultimately these changes will make Scouting more efficient and effective in providing great opportunities for more young people. 2023 saw us run workshops, support sessions and many discussions on how we prepare for the changes and really embed this new culture into what we do.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

b. Financial review

County

The charity had total revenue of £269,461 during the year ended 31 December 2023. The result for the year shows a deficit of £161,630 which is primarily due to the timing of when income is received and when the related expenditure is incurred. Unrestricted income funds amounted to £620,479 at 31 December 2023 but £255,194 of this is tied up in tangible fixed assets. Uncommitted free reserves available for financing current activities, represented by funds held on deposit in addition to the investment portfolio, therefore amounted to £365,285.

Blackwell Adventure

A cautious, considered and successful year. The Trustees and management team have taken time to refresh the vision, objectives and aims while articulating the culture that is as such a significant feature of the long-term success of the charity.

Our annual visitor numbers are back to the 2019 level from the constraints of the COVID-19 pandemic and the revenue mix value is strong enhanced by our new and acclaimed podded village, high demand from schools, and an increase in corporate team events.

The goal of £250,000 free cash reserves has been achieved while significant investment into activity equipment and the estate continues on the track of our 5-year planning.

Features such as outreach to BAME communities, the introduction of chef led catering services and detailed expert energy conservation initiatives are set out below together with explanations of leadership committed to the national development of outdoor activities for young people and new activities installed for younger age groups.

c. Future developments

We are delighted that we are continuing to see our membership numbers grow. Our latest census, conducted at the end of January 2024, reported an overall increase in our numbers of 4% from 7190 in Jan 2023 to 7460 in Jan 2024. This breaks down to 5410 youth members and 2050 adult members over the County. The census data breakdown provides us with the information to understand where our quick wins and longer-term plans can be focused to continue to provide more Scouting opportunities for young people across the city. The County will continue to support all the events run by various sections and to support the Blackwell Adventure board.

2024 will see a big digital transformation that we have been working towards in 2023 with the revitalization of the way volunteers are recruited and trained and the make-up of our trustee board.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

d. Risk management

The Trustee board takes a robust approach to risk management and across the following risk categories the Trustees have assessed and quantified those risks to which the charity is exposed; have identified relevant control measures and mitigating actions to reduce the risks, and regularly review them

- Governance
- Operational risk
- Finance risk
- Environmental and external risk
- Law and regulation compliance risk

Recognising the nature of our core activities it is acknowledged that significant risks relate to Health and Safety and safeguarding of children and young people and outlined below are the actions in place to mitigate these risks.

Health and Safety

There is a comprehensive Health and Safety policy in place, which is strictly monitored and adhered to.

The charity has expended a considerable amount of resources on improving facilities at the activity centers to ensure that activities are carried out in a safe environment.

Safeguarding

The Charity recognises and acknowledges the duty of care placed upon the organisation to safeguard and promote the welfare of children, young people and adults at risk and is committed to ensuring safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice. There is a comprehensive Safeguarding Policy in place which is reviewed on an annual basis, alongside a review of practice. Stringent checks on staff and volunteers working on its behalf including enhanced DBS checks are carried out, both at the point of recruitment and as an on-going process of monitoring and there is a robust programme of safeguarding training in place in association with Birmingham City Council Social Services Department, both as part of induction and for regular updates across the staff team.

Insurance

The county maintains comprehensive insurances to cover potential claims in respect of insurable risks.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

e. Investment policy and performance

There are no restrictions on the charity's powers to invest and the investment policy is decided upon by the trustees.

At the present time the group has bank accounts with HSBC, Lloyds and Barclays Bank. In addition, it has an investment portfolio of stocks & shares administered by Charles Stanley. The investment objective is to provide capital growth but with a bias towards income, with a view to achieving an overall yield of around 3.5%. The investment portfolio should maintain prospects for an increasing income and capital appreciation through a mixture of equities and bonds.

f. Reserves policy

The Scout Association County of Birmingham's policy on reserves is to hold sufficient resources to continue the charitable activities of the County and the activities of its subsidiary undertaking, Blackwell Adventure, should income and fundraising activities fall short. The Trustees' reserves policy provides support for the day-to-day running of the group's activities, future developments and allows for risk.

In the light of the global Coronavirus pandemic (as reported elsewhere in this report), the Trustees of both County and Blackwell have conducted a review of the reserves policy and have agreed that, unrestricted funds not committed or invested in tangible fixed assets should be in the region of £250,000.

The County Executive Committee recognises that the sum held in reserve will at times be increased due to the nature of its activities through Blackwell Adventure and significant events organised by the County where income is received in advance of the associated expenditure being incurred.

The reserves to be considered as part of the policy are the amount of unrestricted reserves which are freely available for use (i.e. those not invested in fixed assets). We include all unrestricted funds and designated funds.

Designated funds are funds that the trustees have decided to designate separately. As the trustees could reverse the designation it is not considered to be a restricted fund.

g. Going concern

The Trustees have reviewed budgets and forecasts and after making appropriate enquires have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern accounting basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies. At the time of approving this report the prospects of returning to a full range of charitable activity in the near future look very promising. For these reasons, the charity continues to adopt the going concern basis in preparing the financial statements.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Organisational structure and decision-making policies

The overall governing body of the Scout County is the County Scout Council. It normally meets once a year to Conduct the appropriate business at the Annual General Meeting. The County Executive Committee work in partnership with the County Commissioner to manage the work and assets of the County Association and act as the Trustees of the Scout Association County of Birmingham. The County Executive Committee is supported by a number of Sub Committees. In addition, the day-to-day management and co-ordination of the County is carried out by the County Management Team.

All Committees and sub committees undertake their work in accordance with the rules set down in Policy, Organization and Rules of The Scout Association, with majority voting to support the decision-making process.

Governance

The County's governing documents are those of the Scout Association and the Constitution of The Scout Association County of Birmingham. The County's governing document of the Scout Association 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 is a trust established under its rules which are common to all Scouts.

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

Management

The County is managed by the 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 Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the County Lead Volunteer, County Youth Commissioner, nominated members, elected members and co-opted members. In addition, there are a number of non-voting members (not trustees) representing the National Association together with the County Safety Co-ordinator, County Communication Manager and the Chairperson of Blackwell Adventure. The County Executive meets every four months.

All Members of the Executive Committee from January 2020 complete Mandatory Training 'Essential Information for Executive, Safety, Safeguarding, GDPR, and Safety.

Committee' training within the first five months of joining the committee. On appointment all new trustees are subject to an enhanced DBS check, plus a briefing from the County Chairman on the work and responsibilities of a trustee and the Executive Committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- Complying with the Policy, Organisation and Rules of The Scout Association;
- The protection and maintenance of County equipment and property;
- The raising of funds and the administration of County finance;

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

- The insurance of persons, property and equipment;
- Promoting and supporting the development of Scouting in the local area and ensuring that a positive image of Scouting exists in the local community;
- 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;
- Ensuring that Young People are meaningfully involved in decision making at all levels within the County;
- The opening, closure and amalgamation of Districts and Scout Active Support Units in the County as necessary;
and
- Managing and implementing the Safety Policy locally.

b. Methods of appointment or election of Trustees

Trustees of the Scout County are recruited in accordance with the Policy, Organisation and Rules (POR) of the National Scout Association and elected by the County Scout Council at the County Annual General Meeting.

c. Policies adopted for the induction and training of Trustees

On appointment, all new Trustees are subject to a DBS check, plus a briefing from the County Chairman on the work and responsibilities of the Executive Committee.

In addition, specialist training is provided within the overall training programme of the Association.

d. Pay policy for key management personnel

The trustees consider its key management personnel comprise the management team at Blackwell Adventure.

e. Relationship with wider network of charities

The Scout Association County of Birmingham is a separate educational charity in its own right, whilst at the same time acting within the overall structure of the National Scout Association. This structure allows for the formation of Scout Counties, Scout Districts and Scout Groups. The Scout County is answerable to the National Association and is responsible for overseeing the work of individual Scout Districts and through them individual Scout Groups. The Association also has very close working relationships with Girl Guiding Birmingham.

f. Trustees' indemnities

The County Executive is covered by The Scout Association's public liability and trustee indemnity insurance policies. Trustee indemnity insurance covers Trustees in the event that they are held personally liable for the loss of charity assets or for making a decision which results in the charity sustaining a loss in financial terms. It does not cover acts which the trustee knew (or should reasonably have known) would constitute a breach of trust, so deliberate malfeasance would not be covered.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

g. Relationship with subsidiaries

The Scout Association - County of Birmingham controls the subsidiary undertaking Blackwell Adventure.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524566

Principal address

125 Whitecrest
Birmingham
B43 6EX

Trustees

Committee Members Ex Officio (trustee, voting)

S Thomas - County Lead Volunteer
D Allen- County Chairman
T James - County Treasurer

Committee Members Ex Officio (trustee, voting)

R Brew
P Fennell

Committee Elected Members (trustee, voting)

M Rowe
P Gilmour
S Keenan
D Kelly (appointed 15/05/2023)
J Syed (appointed 16/05/2023)

Committee Members Resigning at 2023 AGM

A Cardall
S Cardall
J Paddock
J Burrell

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC Bank Plc
130 New Street
Birmingham
B32 4JU

Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

Flagstone
1st Floor
Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

Investment Managers

Charles Stanley & Company Limited
55 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

AUDITOR

We appoint new auditors J W Hinks LLP for the next 3 years and thank our previous auditors Cooper Parry for their many years of service.

Approved by order of the board of trustees on 1 July 2024 and signed on its behalf by:



D Allen – County Chairman

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Opinion

We have audited the financial statements of The Scout Association - County of Birmingham (the 'charity') and its subsidiary (the 'group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Parent Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charity has to comply with and areas if the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charity and how the charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charity's control environment and how the charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

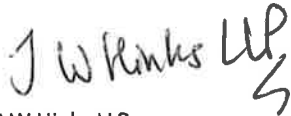
Because of the inherent limitations of an audit, there is as risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

1 July 2024

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,540	44,300	45,840	336,050
Charitable activities					
County events	5	780	203,607	204,387	314,019
County levy		43,707	-	43,707	40,996
County shop		5,398	-	5,398	2,670
Camp fees, lettings and other activities		1,234,832	-	1,234,832	1,126,883
Other trading activities	3	23,252	-	23,252	-
Investment income	4	19,487	-	19,487	6,274
Total		1,328,996	247,907	1,576,903	1,826,892
EXPENDITURE ON					
Charitable activities					
Direct charitable activities	6	1,099,678	289,928	1,389,606	1,403,485
Support costs		294,535	-	294,535	276,485
Total		1,394,213	289,928	1,684,141	1,679,970
Net gains/(losses) on investments		5,896	-	5,896	(9,167)
NET INCOME/(EXPENDITURE)		(59,321)	(42,021)	(101,342)	137,755
Transfers between funds	17	(12,778)	12,778	-	-
Net movement in funds		(72,099)	(29,243)	(101,342)	137,755
RECONCILIATION OF FUNDS					
Total funds brought forward		1,267,179	390,693	1,657,872	1,520,117
TOTAL FUNDS CARRIED FORWARD		1,195,080	361,450	1,556,530	1,657,872

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

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**CONSOLIDATED BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	710,328	188,778	899,106	694,090
Investments	11	188,276	-	188,276	288,548
		898,604	188,778	1,087,382	982,638
CURRENT ASSETS					
Stocks		11,725	-	11,725	15,336
Debtors	12	33,714	10,288	44,002	69,176
Cash at bank		530,746	185,283	716,029	922,436
		576,185	195,571	771,756	1,006,948
CREDITORS					
Amounts falling due within one year	13	(264,519)	(22,900)	(287,419)	(306,640)
NET CURRENT ASSETS					
		311,666	172,671	484,337	700,308
CREDITORS					
Amounts falling due after more than one year	14	(15,189)	-	(15,189)	(25,074)
NET ASSETS					
		1,195,080	361,450	1,556,530	1,657,872
FUNDS					
Unrestricted funds	17			1,195,080	1,267,179
Restricted funds				361,450	390,693
TOTAL FUNDS					
				1,556,530	1,657,872

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2024 and were signed on its behalf by:



D Allen – County Chairman



T James - Treasurer

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**PARENT CHARITY BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	255,194	-	255,194	263,691
Investments	11	188,276	-	188,276	288,548
		443,470	-	443,470	552,239
CURRENT ASSETS					
Debtors	12	7,482	10,288	17,770	3,609
Cash at bank		180,454	205,486	385,940	429,672
		187,936	215,774	403,710	433,281
CREDITORS					
Amounts falling due within one year	13	(10,927)	(22,900)	(33,827)	(10,537)
NET CURRENT ASSETS		177,009	192,874	369,883	422,744
TOTAL ASSETS LESS CURRENT LIABILITIES		620,479	192,874	813,353	974,983
NET ASSETS		620,479	192,874	813,353	974,983
FUNDS					
Unrestricted funds	17			620,479	743,873
Restricted funds				192,874	231,110
TOTAL FUNDS				813,353	974,983

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2024 and were signed on its behalf by:



D Allen – County Chairman



T James - Treasurer

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>7,252</u>	<u>273,455</u>
Net cash provided by/(used in) operating activities		<u>7,252</u>	<u>273,455</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(309,806)	(99,094)
Sale of fixed asset investments		106,168	(12,450)
Interest received		-	105
Net cash (used in)/provided by investing activities		<u>(203,638)</u>	<u>(111,439)</u>
Cash flows from financing activities			
Repayment of borrowing		<u>(10,021)</u>	<u>(10,000)</u>
Net cash (used in)/provided by financing activities		<u>(10,021)</u>	<u>(10,000)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(206,407)	152,016
Cash and cash equivalents at the beginning of the reporting period		922,436	770,420
		<u> </u>	<u> </u>
Cash and cash equivalents at the end of the reporting period		716,029	922,436
		<u> </u>	<u> </u>

The notes form part of these financial statements

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	(101,342)	137,755
Adjustments for:		
Depreciation charges	104,790	88,470
Losses/(gain) on investments	-	9,386
Investment valuation movement	(5,896)	9,167
Decrease / (Increase) in stocks	3,611	(2,216)
(Increase)/decrease in debtors	25,174	(34,102)
(Decrease) / Increase in creditors	<u>(19,085)</u>	<u>64,995</u>
Net cash provided by/(used in) operations	<u>7,252</u>	<u>273,455</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	<u>922,436</u>	<u>(206,407)</u>	<u>716,029</u>
	-----	-----	-----
Total	<u>922,436</u>	<u>(206,407)</u>	<u>716,029</u>

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The Scout Association - County of Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are 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 financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking, Blackwell Adventure. The results of the subsidiary are consolidated on a line-by-line basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

MEMBERSHIP SUBSCRIPTIONS

Membership subscriptions are payable in advance for a year ending on 31 December. This levy is initiated by the Scouts annual census which collects information from Groups, Districts and the County with a membership fee charge being required to be paid for all 4-18 year olds. The trustees have the power to adjust the annual county levy to increase or decrease this revenue. The amount for the year ended 31 December 2023 is shown in the Statement of Financial Activities.

DIVIDEND INCOME

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2023. Associated tax recoveries are included for all amounts shown as income.

DONATIONS

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

LEGACIES

Income from legacies is recognised where grant of probate has been received and income from residuary legacies is recognised where estate accounts have been finalised. Income from wills or reversionary trusts of property is not recognised until the life interest has passed away and the property sale is at an advanced stage. Income from all other legacies is only recognised where there is clear entitlement, the amount can be accurately measured and there is reasonable probability of receipt. The receipt of legacies is considered probable when probate has been granted, it has been established that there are sufficient net assets to pay the legacy and any conditions attached to the legacy have been met or are under the control of the charity.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

INCOME

RENTS RECEIVABLE

Rents are accounted for on an accruals basis.

GRANTS

The charity receives grants in respect of its charitable activities. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

OTHER INCOME

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

o Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

o Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Property	- 2% and 10% straight line
Staff accommodation	- over 6 years on cost
Permanent equipment	- over 10 years on cost
Short term equipment	- over 3 years on cost
Equipment	- over 4 years on cost
Fixtures and fittings	- over 4 years on cost
Office equipment	- over 4 years on cost
Tented village	- over 6 years on cost
Motor vehicles	- over 4 years on cost

No depreciation is provided on freehold land.

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Income and Endowments shown in the Statement of Financial Activities.

STOCKS

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMPLOYEE BENEFITS/PENSIONS

The group operates a defined contribution pension scheme. Contributions payable to the groups pension scheme are charged to the Consolidated Statement of Financial Activities in the period to which they relate.

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

GOING CONCERN

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. A business plan (incorporating 12-month cashflow) to the end of 2025 was considered satisfactory by the Board. For these reasons the charity continues to adopt the going concern basis in preparing the financial statements.

INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities. The basis of fair value for quoted investments is equivalent to the market value, using the bid-price. Asset sales and purchases are recognised at the date of trade.

DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	1,540	100	1,640	76,610
Legacies	-	-	-	147,420
Grants	-	44,200	44,200	<u>181,020</u>
	<u>1,540</u>	<u>44,300</u>	<u>45,840</u>	<u>336,050</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Sutton Coldfield Community Grant	-	9,545
Limoges Trust Grant	-	2,000
29th May Charitable Trust Grant	-	5,000
Sports England Back to Play Funds	-	2,500
National Lottery Heritage Fund	-	80,000
BBC Children In Need	-	38,320
Worcestershire County Council	-	12,821
Coronavirus Job Retention Scheme	-	-
Other grants	-	30,834
DCMS – UK Youth Fund – Adventures Away From Home	9,200	-
The Roger & Douglas Turner Charitable Trust	10,000	-
Garfield Weston Foundation	25,000	-
	<u>44,200</u>	<u>181,020</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Sundry income	<u>23,252</u>	<u>-</u>	<u>23,252</u>	<u>-</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Dividends and interest	<u>19,487</u>	<u>-</u>	<u>19,487</u>	<u>6,274</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Events income	County events	204,387	314,019
Events income	Camp fees, lettings and other activities	1,234,832	1,126,883
Events income	County shop	5,398	2,670
Subscriptions	County levy	43,707	40,996
		<u>1,488,324</u>	<u>1,484,568</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct charitable activities	1,389,606	-	1,389,606
Support costs	<u>-</u>	294,535	<u>294,535</u>
	<u>1,389,606</u>	<u>294,535</u>	<u>1,684,141</u>

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Support costs	<u>-</u>	257,091	37,444	<u>294,535</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or other benefits (2022: £nil).

During the year ended 31 December 2023, expenses totalling £1,084 were reimbursed or paid directly to trustees (2022: £1,154).

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	610,859	552,638
Social security costs	41,119	36,089
Other pension costs	15,416	14,432
	<u>667,394</u>	<u>603,159</u>

The trustees consider its key management personnel comprise of the management team. The total employment benefits including employer pension contributions of the key management personnel were £181,283 (2022: £175,536).

The average monthly number of employees during the year was as follows:

	2023	2022
Operational	31	33
Administration	2	2
	<u>33</u>	<u>35</u>

No employees received emoluments in excess of £60,000.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. TANGIBLE FIXED ASSETS - GROUP

	Land & Buildings £	Office equipment £	Fixtures and fittings £
COST			
At 1 January 2023	980,133	7,719	177,644
Additions	280,697	3,750	25,359
Disposals	-	-	-
Reclassification	-	-	<u>18,266</u>
At 31 December 2023	<u>1,260,830</u>	<u>11,469</u>	<u>221,269</u>
DEPRECIATION			
At 1 January 2023	434,631	1,930	132,933
Charge for year	62,823	2,242	19,778
Eliminated on disposal	-	-	-
Reclassification/transfer	-	-	<u>4,935</u>
At 31 December 2023	<u>497,454</u>	<u>4,172</u>	<u>157,646</u>
NET BOOK VALUE			
At 31 December 2023	<u>763,376</u>	<u>7,297</u>	<u>63,623</u>
At 31 December 2022	<u>545,502</u>	<u>5,789</u>	<u>44,711</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. TANGIBLE FIXED ASSETS - GROUP - continued

	Motor vehicles £	Other fixed assets £	Totals £
COST			
At 1 January 2023	67,737	147,605	1,380,838
Additions	-	-	309,806
Disposals	-	-	-
Reclassification	-	(18,266)	-
At 31 December 2023	<u>67,737</u>	<u>129,339</u>	<u>1,690,644</u>
DEPRECIATION			
At 1 January 2023	34,463	82,791	686,748
Charge for year	9,286	10,661	104,790
Eliminated on disposal	-	-	-
Reclassification/transfer	-	(4,935)	-
At 31 December 2023	<u>43,749</u>	<u>88,517</u>	<u>791,538</u>
NET BOOK VALUE			
At 31 December 2023	<u>23,988</u>	<u>40,822</u>	<u>899,106</u>
At 31 December 2022	<u>33,274</u>	<u>64,814</u>	<u>694,090</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. TANGIBLE FIXED ASSETS – PARENT CHARITY	Freehold property £
COST	
At 1 January 2023 and 31 December 2023	<u>426,552</u>
DEPRECIATION	
At 1 January 2023	<u>162,861</u>
Charge for year	<u>8,497</u>
At 31 December 2023	<u>171,358</u>
NET BOOK VALUE	
At 31 December 2023	<u>255,194</u>
At 31 December 2022	<u>263,691</u>
 11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY	 Listed investments £
MARKET VALUE	
At 1 January 2023	288,548
Disposals	(106,168)
Revaluations	5,896
Movement in cash	<u>-</u>
At 31 December 2023	<u>188,276</u>
NET BOOK VALUE	
At 31 December 2023	<u>188,276</u>
At 31 December 2022	<u>288,548</u>

There were no investment assets outside the UK.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY - continued

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2023	20,276
Cost	<u>168,000</u>
	<u>188,276</u>

The historical cost of these investments as at 31 December 2023 was £168,000 (2022: £274,221).

All the fixed asset investments are held in the UK and carried at fair value. Investments in equities and fixed interest securities are traded in quoted public markets. Holdings in common investment funds and unit trusts are at the bid price. The fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	8,320	5,903	16	3,291
Other debtors	4,786	318	4,786	318
Prepayments	<u>30,896</u>	<u>62,955</u>	<u>12,968</u>	<u>-</u>
	<u>44,002</u>	<u>69,176</u>	<u>17,770</u>	<u>3,609</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	2,327	3,578	2,147	1,116
Bank loans	9,864	10,000	-	-
Social security and other taxes	30,520	57,428	-	-
Other creditors	1,276	12,880	592	1,221
Deferred income	216,244	205,411	22,900	-
Accrued expenses	27,188	17,343	8,188	8,200
	<u>287,419</u>	<u>306,640</u>	<u>33,827</u>	<u>10,537</u>

Deferred income is shown as follows:

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Balance at 1 January	205,411	138,004	-	-
Amount released to incoming resources	(205,411)	(138,004)	-	-
Amount deferred in the year	<u>216,244</u>	<u>205,411</u>	<u>22,900</u>	<u>-</u>
Balance at 31 December	<u>216,244</u>	<u>205,411</u>	<u>22,900</u>	<u>-</u>

Included in trade creditors is £592 (2022: £1,221) of funds held by the charity on behalf of other scout groups.

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	<u>15,189</u>	<u>25,074</u>	<u>-</u>	<u>-</u>
	<u>15,189</u>	<u>25,074</u>	<u>-</u>	<u>-</u>

Included within bank loans due within and after one year is £25,053 received from Barclays Bank UK plc in respect of a Bounce Bank loan. Interest on this loan is charged at 2.5% per annum with the UK government paying interest on the loan for the first 12 months. The term of the loan is 6 years with repayments commencing 13 months from the date of drawdown at a rate of £833.33 per month. Repayments commenced in July 2021.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. LOANS - GROUP

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>9,864</u>	<u>10,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>15,189</u>	<u>25,074</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	11,780	11,780
Between one and five years	<u>22,580</u>	<u>34,360</u>
	<u>34,360</u>	<u>46,140</u>

The parent charity had no operating lease commitments as at 31 December 2023.

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

17. MOVEMENT IN FUNDS - CONSOLIDATED

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	986,779	(56,521)	(11,278)	918,980
The Pikes Pool Centre	106,400	(2,800)	-	103,600
Property Development Fund	150,000	-	-	150,000
Hardship Fund	24,000	-	(1,500)	22,500
	<u>1,267,179</u>	<u>(59,321)</u>	<u>(12,778)</u>	<u>1,195,080</u>
Restricted funds				
Denis Vaughton	8,998	(5,697)	-	3,301
Pikes Pool Development Fund	15,838	(1,800)	-	14,038
Sustainability Project	1,050	(150)	-	900
BBC Children In Need	34,328	(9,286)	-	25,042
Worcestershire County Council	10,862	(2,137)	-	8,725
Worcester LEADER Fund	14,265	(2,037)	-	12,228
Mr J D Saville	17,699	(1,559)	-	16,141
Pears Project	45,231	16,428	-	61,660
Local Authority Grant	9,731	(9,728)	(3)	-
National Lottery Community Fund	38,952	(4,869)	-	34,083
Sport England Back to Play Funds	44,288	(4,921)	-	39,367
BrumVenture	476	(406)	(70)	-
Kandersteg	(2,759)	(5,997)	13,955	5,198
Brumjam	16,614	-	-	16,614
National Scout & Guide Symphony Orchestra	16,912	2,512	-	19,423
Jamboree	57,267	(45,063)	1,500	13,704
The Duke of Edinburgh Award Scheme	2,099	(1,240)	-	859
Bivouac	621	-	(621)	-
Ice Scout	564	1,347	(1,911)	-
Cub Challenge Camp	1,102	906	(2,008)	-
Six Summits	581	493	(1,074)	-
Cub Development Fund	55,974	-	-	55,974
Brumopoly Fund	-	6	(6)	-
Beaver Day Out Fund	-	(3,016)	3,016	-
Garfield Weston Foundation	-	25,000	-	25,000
The Roger & Douglas Turner Charitable Trust	-	10,000	-	10,000
	<u>390,693</u>	<u>(42,021)</u>	<u>12,778</u>	<u>361,450</u>
TOTAL FUNDS	<u>1,657,872</u>	<u>(101,342)</u>	<u>-</u>	<u>1,556,530</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	1,328,996	(1,391,413)	5,896	(56,521)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	-	-	-
Hardship Fund	-	-	-	-
	<u>1,328,996</u>	<u>(1,394,213)</u>	<u>5,896</u>	<u>(59,321)</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	-	(9,286)	-	(9,286)
Worcestershire County Council	-	(2,137)	-	(2,137)
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	100	(1,659)	-	(1,559)
Pears Project	27,285	(10,857)	-	16,428
Local Authority Grant	-	(9,728)	-	(9,728)
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	-	(4,921)	-	(4,921)
BrumVenture	6,492	(6,898)	-	(406)
Kandersteg	3,971	(9,968)	-	(5,997)
National Scout & Guide Symphony Orchestra	104,489	(101,977)	-	2,512
Jamboree	38,985	(84,048)	-	(45,063)
The Duke of Edinburgh Award Scheme	3,749	(4,989)	-	(1,240)
Ice Scout	1,547	(200)	-	1,347
Cub Challenge Camp	4,303	(3,397)	-	906
Six Summits	1,896	(1,403)	-	493
Brumopoly Fund	330	(324)	-	6
Beaver Day Out Fund	10,560	(13,576)	-	(3,016)
Garfield Weston Foundation	25,000	-	-	25,000
DCMS – UK Youth Fund – Adventures Away From Home	9,200	(9,200)	-	-
The Roger & Douglas Turner Charitable Trust	10,000	-	-	10,000
	<u>247,907</u>	<u>(289,928)</u>	<u>-</u>	<u>(42,021)</u>
TOTAL FUNDS	<u>1,576,903</u>	<u>(1,684,141)</u>	<u>5,896</u>	<u>(101,342)</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS - CONSOLIDATED - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General Fund	1,008,804	2,975	(25,000)	986,779
The Pikes Pool Centre	109,200	(2,800)	-	106,400
Property Development Fund	150,000	-	-	150,000
Hardship Fund	-	-	24,000	24,000
	<u>1,268,004</u>	<u>175</u>	<u>(1,000)</u>	<u>1,267,179</u>
Restricted funds				
Denis Vaughton	14,695	(5,697)	-	8,998
Pikes Pool Development Fund	17,638	(1,800)	-	15,838
Sustainability Project	1,200	(150)	-	1,050
BBC Children In Need	-	34,328	-	34,328
Worcestershire County Council	-	10,862	-	10,862
Worcester LEADER Fund	16,302	(2,037)	-	14,265
Mr J D Saville	19,817	(2,118)	-	17,699
Pears Project	13,872	31,359	-	45,231
Local Authority Grant	9,731	-	-	9,731
National Lottery Community Fund	43,821	(4,869)	-	38,952
Sport England Back to Play Funds	46,709	(2,421)	-	44,288
BrumVenture	2,042	(1,566)	-	476
Kandersteg	12,146	(15,905)	1,000	(2,759)
Brumjam	17,038	(424)	-	16,614
National Scout & Guide Symphony Orchestra	10,532	6,380	-	16,912
Jamboree	23,557	33,710	-	55,267
The Duke of Edinburgh Award Scheme	1,260	839	-	2,099
Bivouac	621	-	-	621
Ice Scout	-	564	-	564
Cub Challenge Camp	423	679	-	1,102
Six Summits	709	(128)	-	581
Cub Development Fund	-	55,974	-	55,974
	<u>252,113</u>	<u>137,580</u>	<u>1,000</u>	<u>390,693</u>
TOTAL FUNDS	<u>1,520,117</u>	<u>137,755</u>	<u>-</u>	<u>1,657,872</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	1,210,998	(1,198,856)	(9,167)	2,975
The Pikes Pool Centre	-	(2,800)	-	(2,800)
	<u>1,210,998</u>	<u>(1,201,656)</u>	<u>(9,167)</u>	<u>175</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	38,320	(3,992)	-	34,328
Worcestershire County Council	12,821	(1,959)	-	10,862
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	100	(2,218)	-	(2,118)
Pears Project	107,991	(76,632)	-	31,359
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	2,500	(4,921)	-	(2,421)
National Lottery Heritage Fund	80,000	(80,000)	-	-
BrumVenture	6,259	(7,825)	-	(1,566)
Kandersteg	68,370	(84,275)	-	(15,905)
Brumjam	32	(456)	-	(424)
National Scout & Guide Symphony Orchestra	109,756	(103,376)	-	6,380
Jamboree	103,295	(69,585)	-	33,710
The Duke of Edinburgh Award Scheme	3,673	(2,834)	-	839
Ice Scout	20,963	(20,399)	-	564
Cub Challenge Camp	4,780	(4,101)	-	679
Six Summits	1,060	(1,188)	-	(128)
Cub Development Fund	<u>55,974</u>	<u>-</u>	<u>-</u>	<u>55,974</u>
	<u>615,894</u>	<u>(478,314)</u>	<u>-</u>	<u>137,580</u>
TOTAL FUNDS	<u>1,826,892</u>	<u>(1,679,970)</u>	<u>(9,167)</u>	<u>137,755</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	463,473	12,184	(11,728)	464,379
The Pikes Pool Centre	106,400	(2,800)	-	103,600
Property Development Fund	150,000	(120,000)	-	30,000
Hardship Fund	24,000	-	(1,500)	22,500
	743,873	(110,616)	(12,778)	620,479
Restricted funds				
Denis Vaughton	8,998	(5,697)	-	3,301
Mr J D Saville	17,700	(1,559)	-	16,141
Pears Project	45,232	16,428	-	61,660
Local Authority Grant	9,731	(9,728)	(3)	-
BrumVenture	476	(406)	(70)	-
Kandersteg	(2,760)	(5,997)	13,955	5,198
Brumjam	16,614	-	-	16,614
National Scout & Guide Symphony				
Orchestra	16,911	2,512	-	19,423
Jamboree	57,267	(45,063)	1,500	13,704
The Duke of Edinburgh Award Scheme	2,099	(1,240)	-	859
Bivouac	621	-	(621)	-
Ice Scout	564	1,347	(1,911)	-
Cub Challenge Camp	1,102	906	(2,008)	-
Six Summits	581	493	(1,074)	-
Cub Development Fund	55,974	-	-	55,974
Brumopoly Fund	-	6	(6)	-
Beaver Day Out Fund	-	(3,016)	3,016	-
	231,110	(51,014)	12,778	192,874
TOTAL FUNDS	974,983	(161,630)	-	813,353

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS - PARENT CHARITY - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	65,754	(59,466)	5,896	12,184
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	(120,000)	-	(120,000)
	<u>65,754</u>	<u>(182,266)</u>	<u>5,896</u>	<u>(110,616)</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Mr J D Saville	100	(1,659)	-	(1,559)
Pears Project	27,285	(10,857)	-	16,428
Local Authority Grant	-	(9,728)	-	(9,728)
BrumVenture	6,492	(6,898)	-	(406)
Kandersteg	3,971	(9,968)	-	(5,997)
National Scout & Guide Symphony Orchestra	104,489	(101,977)	-	2,512
Jamboree	38,985	(84,048)	-	(45,063)
The Duke of Edinburgh Award Scheme	3,749	(4,989)	-	(1,240)
Ice Scout	1,547	(200)	-	1,347
Cub Challenge Camp	4,303	(3,397)	-	906
Six Summits	1,896	(1,403)	-	493
Cub Development Fund	330	(324)	-	6
Beaver Day Out Fund	10,560	(13,576)	-	(3,016)
	<u>203,707</u>	<u>(254,721)</u>	<u>-</u>	<u>(51,014)</u>
TOTAL FUNDS	<u>269,461</u>	<u>(436,987)</u>	<u>5,896</u>	<u>(161,630)</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General Fund	496,693	(8,220)	(25,000)	463,473
The Pikes Pool Centre	109,200	(2,800)	-	106,400
Property Development Fund	150,000	-	-	150,000
Hardship Fund	-	-	24,000	24,000
	<u>755,893</u>	<u>(11,020)</u>	<u>(1,000)</u>	<u>743,873</u>
Restricted funds				
Denis Vaughton	14,695	(5,697)	-	8,998
Mr J D Saville	19,817	(2,118)	-	17,699
Pears Project	13,872	31,359	-	45,231
Local Authority Grant	9,731	-	-	9,731
BrumVenture	2,042	(1,566)	-	476
Kandersteg	12,146	(15,905)	1,000	(2,759)
Brumjam	17,038	(424)	-	16,614
National Scout & Guide Symphony Orchestra	10,532	6,380	-	16,912
Jamboree	23,557	33,710	-	57,267
The Duke of Edinburgh Award Scheme	1,260	839	-	2,099
Bivouac	621	-	-	621
Ice Scout	-	564	-	564
Cub Challenge Camp	423	679	-	1,102
Six Summits	709	(128)	-	581
Cub Development Fund	-	55,974	-	55,974
	<u>126,443</u>	<u>103,667</u>	<u>1,000</u>	<u>231,110</u>
TOTAL FUNDS	<u>882,336</u>	<u>92,647</u>	<u>-</u>	<u>974,983</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	59,176	(58,229)	(9,167)	(8,220)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
	59,176	(61,029)	(9,167)	(11,020)
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Mr J D Saville	100	(2,218)	-	(2,118)
Pears Project	107,991	(76,632)	-	31,359
BrumVenture	6,259	(7,825)	-	(1,566)
Kandersteg	68,370	(84,275)	-	(15,905)
Brumjam	32	(456)	-	(424)
National Scout & Guide Symphony Orchestra	109,756	(103,376)	-	6,380
Jamboree	103,295	(69,585)	-	33,710
The Duke of Edinburgh Award Scheme	3,673	(2,834)	-	839
Ice Scout	20,963	(20,399)	-	564
Cub Challenge Camp	4,780	(4,101)	-	679
Six Summits	1,060	(1,188)	-	(128)
Cub Development Fund	55,974	-	-	55,974
	<u>482,253</u>	<u>(378,586)</u>	<u>-</u>	<u>103,667</u>
TOTAL FUNDS	<u>541,429</u>	<u>(439,615)</u>	<u>(9,167)</u>	<u>92,647</u>

17. MOVEMENT IN FUNDS - continued

- **Denis Vaughton** - This balance will fund the future depreciation of a toilet block built at Pikes Pool.
- **Pikes Pool Development Fund** - This fund covers the depreciation on the Rope Wall and shower facilities funded by grants from The Scout Association County of Birmingham and High Adventure.
- **Mr J D Saville** - To be used as directed by J D Saville through the County Chair.
- **Hardship fund** - This fund is to be used towards leaders uniform support.
- **Pears Project** - this fund is to be used for group support across Birmingham.
- **Sustainability Project** - The funds were spent in 2019 to insulate the walls in the "Mega Pod", part of the Glamping Pod village at Blackwell Court. The balance on this fund is being used to fund depreciation.
- **Worcestershire LEADER fund** - £20,376 was received and spent in 2019 as part of the installation of accessible pods in the Glamping Village. The balance on this fund is used to fund depreciation.
- **National Lottery Community Fund** - A grant of £48,690 was received to enable the extension of the Glamping pods at Blackwell Court. This was spent in 2020. The balance on this fund is used to fund depreciation.
- **Sport England Back to Play Funds** - This grant was awarded to pay for a replacement roof at the Sports Hall. The legal ownership of the Sports Hall is held by the Scout Association County of Birmingham and so the grant was paid to them who then paid the monies to Blackwell Adventure. These funds were spent in 2021/2022 and capitalised. This fund is used to fund depreciation.
- **BBC Children In Need** - A grant of £38,320 was received to fund the purchase of a minibus. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Worcestershire County Council** - A grant of £12,821 was received to part fund a mobile shower block. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Garfield Weston Foundation** - A grant of £25,000 was received during 2023 towards additional glamping pods at Blackwell Court. The balance on this fund is used to fund depreciation.
- **The Roger & Douglas Turner Charitable Trust** - A grant of £10,000 was received during 2023 towards additional glamping pods at Blackwell Court. The balance on this fund is used to fund depreciation.
- **DCMS - UK Youth Fund - Adventures Away From Home** - A grant of £9,200 was received during 2023 towards residential experiences for disadvantaged young people.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. MOVEMENT IN FUNDS - continued

The following funds have been included as a restricted funds as agreed by the trustees as all monies received for the event will need to be returned should the event not take place in circumstances beyond the control of the event team, as per the terms and conditions for the event:

- Kandersteg
- Brumjam
- National Scout & Guide Orchestra & Band
- Jamboree
- The Duke of Edinburgh Award Scheme

18. EMPLOYEE BENEFIT OBLIGATIONS

The subsidiary charity operates a defined contribution pension plan for certain of its employees in addition to using the NEST scheme to fulfil its auto enrolment obligation. The amount recognised as an expense in the period was £15,416 (2022: £14,432).

19. CAPITAL COMMITMENTS - GROUP

	2023	2022
	£	£
Contracted but not provided for in the financial statements	8,556	17,325

20. RELATED PARTY DISCLOSURES

Blackwell Adventure invoiced The Scout Association - County of Birmingham a total of £8,941 (2022: £16,006) during the year.

During the year Blackwell Adventure paid The Scout Association - County of Birmingham £nil (2022: £6,000) being the rent in respect of the properties at Blackwell Court and Pikes Pool.

During the year Blackwell Adventure received a grant of £120,000 from The Scout Association – County of Birmingham towards the refurbishment of the Manor House, new utility infrastructure and a pre-fabricated shower block. This amount is primarily being carried forward at the balance sheet date.

SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

England & Wales - Charity number 524566

Accounts

1

REGISTERED CHARITY NUMBER: 524566

**TRUSTEES' REPORT AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity and the group for the year ended 31 December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

Summary of the objects of the charity set out in the governing document as follows:

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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

As reported in previous years the Covid-19 pandemic continued to affect Scouting in Birmingham, albeit in different ways to 2020 and 2021. Despite some remaining restrictions on movement and meeting at the beginning of 2022, we did finally see a return to in-person scouting events on a large scale. In the first half of the year this was predominantly led by the return of almost all sections and groups to in-person meeting and the running of camps and days-out returning to our programme. The County events programme started again from the Summer, with several events running for our Cub, Scout and Explorer Scout sections. This included the first running of the Six Summits events, a new event in Birmingham. However, some county events did not resume either due to continued uncertainty or through missing key people in the organising team.

Encouragingly our international programme has restarted with a number of small overseas trips undertaken by some explorer units and our two large scale international events (Kandersteg and the Jamboree) planned to take place in 2023. Looking forward we expect a full programme of County events to run in 2023.

One aspect of the pandemic that has challenged many leaders, is the effect lockdown had on the mental health, resilience and wellbeing of our adult volunteers and young people. We also saw some skill-fade and challenges with behaviour in some areas. This will continue to be a challenge in the coming years as the long-term effects of Covid restrictions become apparent, but it is important that Scouting is there to provide support and skills for life for these young people.

The number of top awards being presented in each section continues to grow and is testament to the hard work of our young people and leaders who provide excellent programmes on a weekly basis. We saw 653 Chief Scout Awards presented in 2022 and were able to start holding our presentation days at Blackwell Adventure to recognise these achievements. In addition we have been able to implement a post-Covid plan of holding separate Platinum and Diamond events to provide a more age-appropriate experience for these awards. We also ran our first Squirrel CSA event, again with an age-appropriate set of activities.

I am delighted to report that we are continuing to see our membership numbers grow. Our latest census, conducted at the end of January 2023, reported an overall increase in our numbers of 6% from 6,759 in January 2022 to 7,190 in January 2023. This breaks down to 5,221 youth members and 1,969 adult members. The census data breakdown provides us with the information to understand where our quick wins and longer-term plans can be focused and puts us well on track to overtake our pre-Covid numbers during 2023.

The County was fortunate to receive a donation of approximately £150,000 from a legacy left to support the development of Cubs across Birmingham. A proposal was accepted by the Executors of the Will to use the money to extend the Places to Grow project for a further 10 months and for it to spend 50% of its time on the Cub section. The remainder is ring-fenced for a hardship fund to further support the provision of Cub Scouting across the City, particularly in those areas of low IMD. Towards the end of 2022, we saw fuel and the general cost of living increase and to support those who may be struggling at this time, we are planning on introducing some cost of living support grants for our County events in 2023.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

Scouting nationally is also undergoing a fundamental change in its structure and organisation. This is the largest change in a generation, but is aimed at ultimately providing more opportunities for more young people to gain skills for life. These changes include revitalising the way we recruit, train and retain our volunteers, along with changes in the makeup of trustees boards, to provide a more streamlined organisation that fits well with the demands of today's volunteers.

Finally, Andrew Lloyd stepped down as County Commissioner after 8 years in charge during which time the County has become financially stable and able to provide a broad portfolio of training and events for our members, Hopefully the new County Commissioner (or County Lead Volunteer as we will be known moving forward!), Steve Thomas, will be able to continue to build upon this work and take the County forward through the forthcoming changes.

b. Financial review

County

The charity had total revenue of £541,429 during the year ended 31 December 2022. The result for the year shows a surplus of £92,647 which is primarily due to the timing of when income is received and when the related expenditure is incurred. Unrestricted income funds amounted to £743,873 at 31 December 2022 but £263,691 of this is tied up in tangible fixed assets. Uncommitted free reserves available for financing current activities, represented by funds held on deposit in addition to the investment portfolio, therefore amounted to £480,182.

Blackwell Adventure

A cautious, considered and successful year. The Trustees and management team have taken time to refresh the vision, objectives and aims while articulating the culture that is as such a significant feature of the long-term success of the charity.

Our annual visitor numbers are back to the 2019 level from the constraints of the COVID-19 pandemic and the revenue mix value is strong enhanced by our new and acclaimed podded village, high demand from schools, and an increase in corporate team events.

The goal of £250,000 free cash reserves has been achieved while significant investment into activity equipment and the estate continues on the track of our 5-year planning.

Features such as outreach to BAME communities, the introduction of chef led catering services and detailed expert energy conservation initiatives are set out below together with explanations of leadership committed to the national development of outdoor activities for young people and new activities installed for younger age groups.

Our governance Board of Trustees has two changes this year as Mrs K Hunter retired as a trustee and Board secretary after completing 6 years of exemplary service leaving our governance arrangements and board systems in excellent shape and we are very pleased to have welcomed Dr. Steve Thomas.

We arranged a selection process to appoint new auditors J W Hinks LLP and thank our previous auditors Cooper Parry for their many years of service.

c. Future developments

The County continues to support all the events run by various sections and to support the Blackwell Adventure board.

d. Risk management

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the buildings, property and equipment. The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all events and meetings.

The trustees have a general Health and Safety policy in place which is adhered to. The charity has expended a considerable amount of resources on improving facilities at the activity centers to ensure that activities are carried out in a safe environment.

The trustees recognize the dangers of child abuse in respect of young people under the charity's supervision. The charity carries out enhanced DBS checks on staff and volunteers as detailed in The Scout Association governing document Policy Organization and Rules and the associated guidelines.

Mandatory training is given to adults and leaders as detailed in the Scout Association governing document, Policy Organization and Rules and the associated guidelines.

The trustees monitor all transactions and projects regularly and all major items are discussed at full trustee and subcommittee levels.

The County is primarily reliant upon income from subscriptions and fundraising. The County does hold a reserve to ensure the continuity of events should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The County is reliant upon volunteers to run and administer the events of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or district as a whole then there would have to be a contraction, consolidation or closure of a section, group or district. In the worst case scenario the complete closure of the group or district.

Reduction or loss of members. The County through the districts, groups and sections provides events for all young people aged 4 to 18. If there was a reduction in membership in a particular section, group or district as whole then there would have to be a contraction, consolidation or closure of a section, group or district. In the worst case scenario the complete closure of the group or district.

e. Investment policy and performance

There are no restrictions on the charity's powers to invest and the investment policy is decided upon by the trustees.

At the present time the group has bank accounts with HSBC, Lloyds and Barclays Bank. In addition, it has an investment portfolio of stocks & shares administered by Charles Stanley. The investment objective is to provide capital growth but with a bias towards income, with a view to achieving an overall yield of around 3.5%. The investment portfolio should maintain prospects for an increasing income and capital appreciation through a mixture of equities and bonds.

f. Reserves policy

The Scout Association County of Birmingham's policy on reserves is to hold sufficient resources to continue the charitable activities of the County and the activities of its subsidiary undertaking, Blackwell Adventure, should income and fundraising activities fall short. The Trustees' reserves policy provides support for the day-to-day running of the group's activities, future developments and allows for risk.

In the light of the global Coronavirus pandemic (as reported elsewhere in this report), the Trustees of both County and Blackwell have conducted a preliminary review of the reserves policy and have agreed that, as an early estimate, unrestricted funds not committed or invested in tangible fixed assets should be in the region of £375,000.

The County Executive Committee recognises that the sum held in reserve will at times be increased due to the nature of its activities through Blackwell Adventure and significant events organised by the County where income is received in advance of the associated expenditure being incurred.

The reserves to be considered as part of the policy are the amount of unrestricted reserves which are freely available for use (i.e. those not invested in fixed assets). We include all unrestricted funds and designated funds.

Designated funds are funds that the trustees have decided to designate separately. As the trustees could reverse the designation it is not considered to be a restricted fund.

g. Going concern

The Trustees have reviewed budgets and forecasts and after making appropriate enquires have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern accounting basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies. At the time of approving this report the prospects of returning to a full range of charitable activity in the near future look very promising. For these reasons, the charity continues to adopt the going concern basis in preparing the financial statements.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Organisational structure and decision-making policies

The overall governing body of the Scout County is the County Scout Council. It normally meets once a year to Conduct the appropriate business at the Annual General Meeting. The County Executive Committee work in partnership with the County Commissioner to manage the work and assets of the County Association and act as the Trustees of the Scout Association County of Birmingham. The County Executive Committee is supported by a number of Sub Committees. In addition, the day-to-day management and co-ordination of the County is carried out by the County Management Team.

All Committees and sub committees undertake their work in accordance with the rules set down in Policy, Organization and Rules of The Scout Association, with majority voting to support the decision-making process.

Governance

The County's governing documents are those of the Scout Association and the Constitution of The Scout Association County of Birmingham. The County's governing document of the Scout Association 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 is a trust established under its rules which are common to all Scouts.

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

Management

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

The Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, County Youth Commissioner, nominated members, elected members and co-opted members. In addition, there are a number of non-voting members (not trustees) representing the National Association together with the County Safety Co-ordinator, County Communication Manager and the Chairperson of Blackwell Adventure. The County Executive meets every four months.

All Members of the Executive Committee from January 2020 complete Mandatory Training 'Essential Information for Executive, Safety, Safeguarding, GDPR, and Safety.

Committee' training within the first five months of joining the committee. On appointment all new trustees are subject to an enhanced DBS check, plus a briefing from the County Chairman on the work and responsibilities of a trustee and the Executive Committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- Complying with the Policy, Organisation and Rules of The Scout Association;
- The protection and maintenance of County equipment and property;
- The raising of funds and the administration of County finance;

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

- The insurance of persons, property and equipment;
- Promoting and supporting the development of Scouting in the local area and ensuring that a positive image of Scouting exists in the local community;
- 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;
- Ensuring that Young People are meaningfully involved in decision making at all levels within the County;
- The opening, closure and amalgamation of Districts and Scout Active Support Units in the County as necessary;
and
- Managing and implementing the Safety Policy locally.

b. Methods of appointment or election of Trustees

Trustees of the Scout County are recruited in accordance with the Policy, Organisation and Rules (POR) of the National Scout Association and operated within the work of the County Executive. This allows for the County Commissioner to nominate members of the Executive Committee, their number must not exceed that of elected members, between four and six members elected by the County Scout Council at the County Annual General Meeting and co-opted members for their relevant expertise which must not exceed the number of members who may be elected, plus the County Commissioner, County Chairman, County Treasurer, County Secretary, and County Youth Commissioner by virtue of their appointment.

c. Policies adopted for the induction and training of Trustees

On appointment, all new Trustees are subject to a DBS check, plus a briefing from the County Chairman on the work and responsibilities of the Executive Committee.

In addition, specialist training is provided within the overall training programme of the Association.

d. Pay policy for key management personnel

The trustees consider its key management personnel comprise the management team at Blackwell Adventure.

e. Relationship with wider network of charities

The Scout Association County of Birmingham is a separate educational charity in its own right, whilst at the same time acting within the overall structure of the National Scout Association. This structure allows for the formation of Scout Counties, Scout Districts and Scout Groups. The Scout County is answerable to the National Association and is responsible for overseeing the work of individual Scout Districts and through them individual Scout Groups. The Association also has very close working relationships with Girl Guiding Birmingham.

f. Trustees' indemnities

The County Executive is covered by The Scout Association's public liability and trustee indemnity insurance policies. Trustee indemnity insurance covers Trustees in the event that they are held personally liable for the loss of charity assets or for making a decision which results in the charity sustaining a loss in financial terms. It does not cover acts which the trustee knew (or should reasonably have known) would constitute a breach of trust, so deliberate malfeasance would not be covered.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

g. Relationship with subsidiaries

The Scout Association - County of Birmingham controls the subsidiary undertaking Blackwell Adventure.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

524566

Principal address

125 Whitecrest
Birmingham
B43 6EX

Trustees

Committee Members Ex Officio (trustee, voting)

A Lloyd – County Commissioner (resigned 31/07/2022)
S Thomas - County Commissioner (appointed 01/08/2022)
D Allen- County Chairman
A Cardall - County Secretary
T James - County Treasurer
J Burrell – County Youth Commissioner

Committee Members Ex Officio (trustee, voting)

R Brew
S Cardall
P Fennell

Committee Elected Members (trustee, voting)

M Rowe
J Paddock
P Gilmour
S Keenan

Committee Members Resigning at 2022 AGM

L Gurmin
C Wallace
D Smith
A Sexton
G Dixon

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC Bank Plc
130 New Street
Birmingham
B32 4JU

Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

Investment Managers

Charles Stanley & Company Limited
55 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

AUDITOR

We appoint new auditors J W Hinks LLP for the next 3 years and thank our previous auditors Cooper Parry for their many years of service.

Approved by order of the board of trustees on 15 May 2023 and signed on its behalf by:



D Allen – County Chairman

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Opinion

We have audited the financial statements of The Scout Association - County of Birmingham (the 'charity') and its subsidiary (the 'group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Parent Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charity has to comply with and areas if the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charity and how the charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charity's control environment and how the charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is as risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

15 May 2023

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	31,668	304,382	336,050	383,721
Charitable activities					
County events	5	2,540	311,479	314,019	44,002
County levy		40,996	-	40,996	32,411
County shop		2,670	-	2,670	6,007
Camp fees, lettings and other activities		1,126,883	-	1,126,883	555,466
Other trading activities	3	-	-	-	309
Investment income	4	6,242	32	6,274	7,749
Total		1,210,999	615,893	1,826,892	1,029,665
EXPENDITURE ON					
Charitable activities					
Direct charitable activities	6	925,172	478,313	1,403,485	744,000
Support costs		276,485	-	276,485	228,177
Total		1,201,657	478,313	1,679,970	972,178
Net gains/(losses) on investments		(9,167)	-	(9,167)	12,978
NET INCOME/(EXPENDITURE)		175	137,580	137,755	70,466
Transfers between funds	17	(1,000)	1,000	-	-
Net movement in funds		(825)	138,580	137,755	70,466
RECONCILIATION OF FUNDS					
Total funds brought forward		1,268,004	252,113	1,520,117	1,449,652
TOTAL FUNDS CARRIED FORWARD		1,267,179	390,693	1,657,872	1,520,117

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

The notes form part of these financial statements

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM


CONSOLIDATED BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	534,507	159,583	694,090	679,464
Investments	11	288,548	-	288,548	298,758
		<u>823,055</u>	<u>159,583</u>	<u>982,638</u>	<u>978,222</u>
CURRENT ASSETS					
Stocks		15,336	-	15,336	13,120
Debtors	12	69,176	-	69,176	35,074
Cash at bank		691,326	231,110	922,436	770,420
		<u>775,838</u>	<u>231,110</u>	<u>1,006,948</u>	<u>818,614</u>
CREDITORS					
Amounts falling due within one year	13	(306,640)	-	(306,640)	(241,623)
		<u>277,564</u>	<u>231,110</u>	<u>700,308</u>	<u>576,991</u>
NET CURRENT ASSETS					
CREDITORS					
Amounts falling due after more than one year	14	(25,074)	-	(25,074)	(35,096)
		<u>1,267,179</u>	<u>390,693</u>	<u>1,657,872</u>	<u>1,520,117</u>
NET ASSETS					
FUNDS					
Unrestricted funds	17			1,267,179	1,268,004
Restricted funds				390,693	252,113
TOTAL FUNDS				<u>1,657,872</u>	<u>1,520,117</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2023 and were signed on its behalf by:



D Allen – County Chairman



T James - Treasurer

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**PARENT CHARITY BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	263,691	-	263,691	272,188
Investments	11	<u>288,548</u>	<u>-</u>	<u>288,548</u>	<u>298,758</u>
		552,239	-	552,239	570,946
CURRENT ASSETS					
Debtors	12	3,609	-	3,609	1,917
Cash at bank		<u>198,562</u>	<u>231,110</u>	<u>429,672</u>	<u>323,909</u>
		202,171	231,110	433,281	325,826
CREDITORS					
Amounts falling due within one year	13	(10,537)	-	(10,537)	(14,436)
		<u>191,634</u>	<u>231,110</u>	<u>422,744</u>	<u>311,390</u>
NET CURRENT ASSETS					
		743,873	231,110	974,983	882,336
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>743,873</u>	<u>231,110</u>	<u>974,983</u>	<u>882,336</u>
NET ASSETS					
		<u>743,873</u>	<u>231,110</u>	<u>974,983</u>	<u>882,336</u>
FUNDS					
	17			743,873	755,893
Unrestricted funds				<u>231,110</u>	<u>126,443</u>
Restricted funds					
TOTAL FUNDS					
				<u>974,983</u>	<u>882,336</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2023 and were signed on its behalf by:



D Allen – County Chairman



T James – Treasurer

The notes form part of these financial statements

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>273,455</u>	<u>263,262</u>
Net cash provided by/(used in) operating activities		<u>273,455</u>	<u>263,262</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(99,094)	(139,629)
Sale of fixed asset investments		(12,450)	30,426
Interest received		<u>105</u>	<u>31</u>
Net cash (used in)/provided by investing activities		<u>(111,439)</u>	<u>(109,172)</u>
Cash flows from financing activities			
Repayment of borrowing		<u>(10,000)</u>	<u>(4,904)</u>
Net cash (used in)/provided by financing activities		<u>(10,000)</u>	<u>(4,904)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>770,420</u>	<u>621,234</u>
Cash and cash equivalents at the end of the reporting period		<u>922,436</u>	<u>770,420</u>

The notes form part of these financial statements

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	137,755	70,466
Adjustments for:		
Depreciation charges	88,470	61,801
Losses/(gain) on investments	9,386	(29,314)
Investment valuation movement	9,167	(12,978)
Increase in stocks	(2,216)	(2,236)
(Increase)/decrease in debtors	(34,102)	(19,349)
Increase in creditors	64,995	194,872
Net cash provided by/(used in) operations	<u>273,455</u>	<u>263,262</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	<u>770,420</u>	<u>152,016</u>	<u>922,436</u>
Total	<u>770,420</u>	<u>152,016</u>	<u>922,436</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The Scout Association - County of Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are 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 financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking, Blackwell Adventure. The results of the subsidiary are consolidated on a line-by-line basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

MEMBERSHIP SUBSCRIPTIONS

Membership subscriptions are payable in advance for a year ending on 31 December. The amount for the year ended 31 December 2022 is shown in the Statement of Financial Activities.

DIVIDEND INCOME

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2022. Associated tax recoveries are included for all amounts shown as income.

DONATIONS

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

LEGACIES

Income from legacies is recognised where grant of probate has been received and income from residuary legacies is recognised where estate accounts have been finalised. Income from wills or reversionary trusts of property is not recognised until the life interest has passed away and the property sale is at an advanced stage. Income from all other legacies is only recognised where there is clear entitlement, the amount can be accurately measured and there reasonable probability of receipt. The receipt of legacies is considered probable when probate has been granted, it has been established that there are sufficient net assets to pay the legacy and any conditions attached to the legacy have been met or are under the control of the charity.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

INCOME

RENTS RECEIVABLE

Rents are accounted for on an accruals basis.

GRANTS

The charity receives grants in respect of its charitable activities. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

OTHER INCOME

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

o Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

o Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Property	- 2% and 10% straight line
Staff accommodation	- over 6 years on cost
Permanent equipment	- over 10 years on cost
Short term equipment	- over 3 years on cost
Equipment	- over 4 years on cost
Fixtures and fittings	- over 4 years on cost
Office equipment	- over 4 years on cost
Tented village	- over 6 years on cost
Motor vehicles	- over 4 years on cost

No depreciation is provided on freehold land.

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Income and Endowments shown in the Statement of Financial Activities.

STOCKS

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMPLOYEE BENEFITS/PENSIONS

The group operates a defined contribution pension scheme. Contributions payable to the groups pension scheme are charged to the Consolidated Statement of Financial Activities in the period to which they relate.

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

GOING CONCERN

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. A business plan (incorporating 12-month cashflow) to the end of 2025 was considered satisfactory by the Board. For these reasons the charity continues to adopt the going concern basis in preparing the financial statements.

INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities. The basis of fair value for quoted investments is equivalent to the market value, using the bid-price. Asset sales and purchases are recognised at the date of trade.

DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations	834	6,776	7,610	2,407
Legacies	-	147,420	147,420	-
Grants	<u>30,834</u>	<u>150,186</u>	<u>181,020</u>	<u>381,314</u>
	<u>31,668</u>	<u>304,382</u>	<u>336,050</u>	<u>383,721</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sutton Coldfield Community Grant	9,545	-
Limoges Trust Grant	2,000	-
29th May Charitable Trust Grant	5,000	-
Sports England Back to Play Funds	2,500	47,500
National Lottery Heritage Fund	80,000	51,129
BBC Children In Need	38,320	-
Worcestershire County Council	12,821	-
Coronavirus Job Retention Scheme	-	57,186
Other grants	30,834	225,499
	<u>181,020</u>	<u>381,314</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Sundry income	<u>-</u>	<u>-</u>	<u>-</u>	<u>309</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Dividends and interest	<u>6,242</u>	<u>32</u>	<u>6,274</u>	<u>7,749</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Events income	County events	314,019	44,002
Events income	Camp fees, lettings and other activities	1,126,883	555,466
Events income	County shop	2,670	6,007
Subscriptions	County levy	<u>40,996</u>	<u>32,411</u>
		<u>1,484,568</u>	<u>637,886</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct charitable activities	1,403,485	-	1,403,485
Support costs	<u>-</u>	<u>276,485</u>	<u>276,485</u>
	<u>1,403,485</u>	<u>276,485</u>	<u>1,679,970</u>

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Support costs	<u>-</u>	<u>241,089</u>	<u>35,396</u>	<u>276,485</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or other benefits (2021: £nil).

During the year ended 31 December 2022, expenses totalling £1,154 were reimbursed or paid directly to trustees (2021: £1,200).

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	552,638	395,968
Social security costs	36,089	24,764
Other pension costs	14,432	11,480
	<u>603,159</u>	<u>432,212</u>

The trustees consider its key management personnel comprise of the management team. The total employment benefits including employer pension contributions of the key management personnel were £175,536 (2021: £153,380).

The average monthly number of employees during the year was as follows:

	2022	2021
Operational	33	21
Administration	2	2
	<u>35</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE FIXED ASSETS - GROUP

	Land & Buildings £	Office equipment £	Fixtures and fittings £
COST			
At 1 January 2022	980,133	14,059	225,344
Additions	-	624	13,498
Disposals	-	(6,964)	(20,404)
Reclassification	-	-	(40,794)
At 31 December 2022	<u>980,133</u>	<u>7,719</u>	<u>177,644</u>
DEPRECIATION			
At 1 January 2022	377,472	6,964	171,675
Charge for year	57,159	1,930	11,739
Eliminated on disposal	-	(6,964)	(20,404)
Reclassification/transfer	-	-	(30,077)
At 31 December 2022	<u>434,631</u>	<u>1,930</u>	<u>132,933</u>
NET BOOK VALUE			
At 31 December 2022	<u>545,502</u>	<u>5,789</u>	<u>44,711</u>
At 31 December 2021	<u>602,661</u>	<u>7,095</u>	<u>53,669</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. TANGIBLE FIXED ASSETS - GROUP - continued

	Motor vehicles £	Other fixed assets £	Totals £
COST			
At 1 January 2022	-	95,618	1,315,154
Additions	37,143	47,829	99,094
Disposals	-	(6,042)	(33,410)
Reclassification	<u>30,594</u>	<u>10,200</u>	<u>-</u>
At 31 December 2022	<u>67,737</u>	<u>147,605</u>	<u>1,380,838</u>
DEPRECIATION			
At 1 January 2022	-	75,577	631,688
Charge for year	4,556	13,086	88,470
Eliminated on disposal	-	(6,042)	(33,410)
Reclassification/transfer	<u>29,907</u>	<u>170</u>	<u>-</u>
At 31 December 2022	<u>34,463</u>	<u>82,791</u>	<u>686,748</u>
NET BOOK VALUE			
At 31 December 2022	<u>33,274</u>	<u>64,814</u>	<u>694,090</u>
At 31 December 2021	<u>-</u>	<u>20,041</u>	<u>679,464</u>

The total NBV of assets under hire purchase at the balance sheet date is £3,982 (2021: £5,309) and depreciation charged on these assets in the period is £1,327 (2021: £Nil).

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE FIXED ASSETS – PARENT CHARITY

Freehold
property
£

COST

At 1 January 2022 and 31 December 2022

426,552

DEPRECIATION

At 1 January 2022

154,364

Charge for year

8,497

At 31 December 2022

162,861

NET BOOK VALUE

At 31 December 2022

263,691

At 31 December 2021

272,188

11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY

Listed
investments
£

MARKET VALUE

At 1 January 2022

298,758

Disposals

(824)

Revaluations

(9,167)

Movement in cash

(219)

At 31 December 2022

288,548

NET BOOK VALUE

At 31 December 2022

288,548

At 31 December 2021

298,758

There were no investment assets outside the UK.

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY - continued

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £
Valuation in 2022	14,327
Cost	<u>274,221</u>
	<u>288,548</u>

The historical cost of these investments as at 31 December 2022 was £274,221 (2021: £277,226).

All the fixed asset investments are held in the UK and carried at fair value. Investments in equities and fixed interest securities are traded in quoted public markets. Holdings in common investment funds and unit trusts are at the bid price. The fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	5,903	1,341	3,291	70
Other debtors	318	1,029	318	1,847
Prepayments	<u>62,955</u>	<u>32,704</u>	<u>-</u>	<u>-</u>
	<u>69,176</u>	<u>35,074</u>	<u>3,609</u>	<u>1,917</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	3,578	23,633	1,116	5,686
Bank loans	10,000	10,000	-	-
Social security and other taxes	57,428	42,498	-	-
Other creditors	12,880	8,594	1,221	2,241
Deferred income	205,411	138,004	-	-
Accrued expenses	17,343	18,894	8,200	6,509
	<u>306,640</u>	<u>241,623</u>	<u>10,537</u>	<u>14,436</u>

Deferred income is shown as follows:

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Balance at 1 January	138,004	6,902	-	-
Amount released to incoming resources	(138,004)	(6,902)	-	-
Amount deferred in the year	<u>205,411</u>	<u>138,004</u>	<u>-</u>	<u>-</u>
Balance at 31 December	<u>205,411</u>	<u>138,004</u>	<u>-</u>	<u>-</u>

Included in trade creditors is £1,221 (2021: £2,241) of funds held by the charity on behalf of other scout groups.

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Bank loans	<u>25,074</u>	<u>35,096</u>	<u>-</u>	<u>-</u>
	<u>25,074</u>	<u>35,096</u>	<u>-</u>	<u>-</u>

Included within bank loans due within and after one year is £45,096 received from Barclays Bank UK plc in respect of a Bounce Bank loan. Interest on this loan is charged at 2.5% per annum with the UK government paying interest on the loan for the first 12 months. The term of the loan is 6 years with repayments commencing 13 months from the date of drawdown at a rate of £833.33 per month. Repayments commenced in July 2021.

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. LOANS - GROUP

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>25,074</u>	<u>35,096</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	11,780	-
Between one and five years	<u>34,360</u>	<u>-</u>
	<u>46,140</u>	<u>-</u>

The parent charity had no operating lease commitments as at 31 December 2022.

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS - CONSOLIDATED

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,008,804	2,975	(25,000)	986,779
The Pikes Pool Centre	109,200	(2,800)	-	106,400
Property Development Fund	150,000	-	-	150,000
Hardship Fund	-	-	24,000	24,000
	<u>1,268,004</u>	<u>175</u>	<u>(1,000)</u>	<u>1,267,179</u>
Restricted funds				
Denis Vaughton	14,695	(5,697)	-	8,998
Pikes Pool Development Fund	17,638	(1,800)	-	15,838
Sustainability Project	1,200	(150)	-	1,050
BBC Children In Need	-	34,328	-	34,328
Worcestershire County Council	-	10,862	-	10,862
Worcester LEADER Fund	16,302	(2,037)	-	14,265
Mr J D Saville	19,817	(2,118)	-	17,699
Pears Project	13,872	31,359	-	45,231
Local Authority Grant	9,731	-	-	9,731
National Lottery Community Fund	43,821	(4,869)	-	38,952
Sport England Back to Play Funds	46,709	(2,421)	-	44,288
National Lottery Heritage Fund	-	-	-	-
BrumVenture	2,042	(1,566)	-	476
Kandersteg	12,146	(15,905)	1,000	(2,759)
Brumjam	17,038	(424)	-	16,614
National Scout & Guide Symphony Orchestra	10,532	6,380	-	16,912
Jamboree	23,557	33,710	-	57,267
The Duke of Edinburgh Award Scheme	1,260	839	-	2,099
Bivouac	621	-	-	621
Ice Scout	-	564	-	564
Cub Challenge Camp	423	679	-	1,102
Six Summits	709	(128)	-	581
Cub Development Fund	-	55,974	-	55,974
	<u>252,113</u>	<u>137,580</u>	<u>1,000</u>	<u>390,693</u>
TOTAL FUNDS	<u>1,520,117</u>	<u>137,755</u>	<u>-</u>	<u>1,657,872</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,210,998	(1,198,856)	(9,167)	2,975
The Pikes Pool Centre	-	(2,800)	-	2,800
	<u>1,210,998</u>	<u>(1,201,656)</u>	<u>(9,167)</u>	<u>175</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	38,320	(3,992)	-	34,328
Worcestershire County Council	12,821	(1,959)	-	10,862
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	100	(2,218)	-	(2,118)
Pears Project	107,991	(76,632)	-	31,359
Local Authority Grant	-	-	-	-
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	2,500	(4,921)	-	(2,421)
National Lottery Heritage Fund	80,000	(80,000)	-	-
BrumVenture	6,259	(7,825)	-	1,566
Kandersteg	68,370	(84,275)	-	15,905
Brumjam	32	(456)	-	(424)
National Scout & Guide Symphony Orchestra	109,756	(103,376)	-	6,380
Jamboree	103,295	(69,585)	-	33,710
The Duke of Edinburgh Award Scheme	3,673	(2,834)	-	839
Ice Scout	20,963	(20,399)	-	564
Cub Challenge Camp	4,780	(4,101)	-	679
Six Summits	1,060	(1,188)	-	(128)
Cub Development Fund	55,974	-	-	55,974
	<u>615,894</u>	<u>(478,314)</u>	<u>-</u>	<u>137,580</u>
TOTAL FUNDS	<u>1,826,892</u>	<u>(1,679,970)</u>	<u>(9,167)</u>	<u>137,755</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS - CONSOLIDATED - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	969,063	92,036	(52,295)	1,008,804
The Pikes Pool Centre	112,000	(2,800)	-	109,200
Property Development Fund	150,000	-	-	150,000
Refunds due to Participants	57,729	-	(57,729)	-
	<u>1,288,792</u>	<u>89,236</u>	<u>(110,204)</u>	<u>1,268,004</u>
Restricted funds				
Denis Vaughton	20,392	(5,697)	-	14,695
Pikes Pool Development Fund	19,438	(1,800)	-	17,638
Sustainability Project	1,350	(150)	-	1,200
Hardship Fund	3,000	-	(3,000)	-
Worcester LEADER Fund	18,339	(2,037)	-	16,302
Mr J D Saville	19,717	100	-	19,817
Pears Project	15,203	(7,788)	6,457	13,872
Local Authority Grant	9,731	-	-	9,731
National Lottery Community Fund	48,690	(4,869)	-	43,821
Sport England Back to Play Funds	-	46,709	-	46,709
National Lottery Heritage Fund	-	-	-	-
BrumVenture	-	(352)	2,394	2,042
Kandersteg	-	1,475	10,671	12,146
Brumjam	-	(46,367)	63,405	17,038
National Scout & Guide Symphony Orchestra	-	(3,876)	14,408	10,532
Jamboree	-	4,575	18,982	23,557
Other Restricted Funds	-	709	1,044	1,753
The Duke of Edinburgh Award Scheme	-	597	663	1,260
Mr M C Below	5,000	-	(5,000)	-
	<u>160,860</u>	<u>(18,771)</u>	<u>110,204</u>	<u>252,113</u>
TOTAL FUNDS	<u>1,449,652</u>	<u>70,466</u>	<u>-</u>	<u>1,520,117</u>

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	870,404	(791,346)	12,978	92,036
The Pikes Pool Centre	-	(2,800)	-	(2,800)
	<u>870,404</u>	<u>(794,146)</u>	<u>12,978</u>	<u>89,236</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	100	-	-	100
Pears Project	18,000	(25,788)	-	(7,788)
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	47,500	(791)	-	46,709
National Lottery Heritage Fund	51,129	(51,129)	-	-
BrumVenture	1,320	(1,672)	-	(352)
Kandersteg	9,015	(7,540)	-	1,475
Brumjam	7,190	(53,557)	-	(46,367)
National Scout & Guide Symphony Orchestra	16,493	(20,369)	-	(3,876)
Jamboree	5,368	(793)	-	4,575
Other Restricted Funds	709	-	-	709
The Duke of Edinburgh Award Scheme	<u>2,436</u>	<u>(1,839)</u>	<u>-</u>	<u>597</u>
	<u>159,260</u>	<u>(178,031)</u>	<u>-</u>	<u>(18,771)</u>
TOTAL FUNDS	<u>1,029,664</u>	<u>(972,177)</u>	<u>12,978</u>	<u>70,466</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	496,693	(8,220)	(25,000)	463,473
The Pikes Pool Centre	109,200	(2,800)	-	106,400
Property Development Fund	150,000	-	-	150,000
Hardship Fund	-	-	24,000	24,000
	<u>755,893</u>	<u>(11,020)</u>	<u>(1,000)</u>	<u>743,873</u>
Restricted funds				
Denis Vaughton	14,695	(5,697)	-	8,998
Mr J D Saville	19,817	(2,118)	-	17,699
Pears Project	13,872	31,359	-	45,231
Local Authority Grant	9,731	-	-	9,731
BrumVenture	2,042	(1,566)	-	476
Kandersteg	12,146	(15,905)	1,000	(2,759)
Brumjam	17,038	(424)	-	16,614
National Scout & Guide Symphony				
Orchestra	10,532	6,380	-	16,912
Jamboree	23,557	33,710	-	57,267
The Duke of Edinburgh Award Scheme	1,260	839	-	2,099
Bivouac	621	-	-	621
Ice Scout	-	564	-	564
Cub Challenge Camp	423	679	-	1,102
Six Summits	709	(128)	-	581
Cub Development Fund	-	55,974	-	55,974
	<u>126,443</u>	<u>103,667</u>	<u>1,000</u>	<u>231,110</u>
TOTAL FUNDS	<u>882,336</u>	<u>92,647</u>	<u>-</u>	<u>974,983</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS - PARENT CHARITY - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	59,176	(58,229)	(9,167)	(8,220)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
	<u>59,176</u>	<u>(61,029)</u>	<u>(9,167)</u>	<u>(11,020)</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Mr J D Saville	100	(2,218)	-	(2,118)
Pears Project	107,991	(76,632)	-	31,359
BrumVenture	6,259	(7,825)	-	(1,566)
Kandersteg	68,370	(84,275)	-	(15,905)
Brumjam	32	(456)	-	(424)
National Scout & Guide Symphony				
Orchestra	109,756	(103,376)	-	6,380
Jamboree	103,295	(69,585)	-	33,710
The Duke of Edinburgh Award Scheme	3,673	(2,834)	-	839
Ice Scout	20,963	(20,399)	-	564
Cub Challenge Camp	4,780	(4,101)	-	679
Six Summits	1,060	(1,188)	-	(128)
Cub Development Fund	55,974	-	-	55,974
	<u>482,253</u>	<u>(378,586)</u>	<u>-</u>	<u>103,667</u>
TOTAL FUNDS	<u>541,429</u>	<u>(439,615)</u>	<u>(9,167)</u>	<u>92,647</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	541,797	7,191	(52,295)	496,693
The Pikes Pool Centre	112,000	(2,800)	-	109,200
Property Development Fund	150,000	-	-	150,000
Refunds due to Participants	<u>57,729</u>	<u>-</u>	<u>(57,729)</u>	<u>-</u>
	861,526	4,391	(110,024)	755,893
Restricted funds				
Denis Vaughton	20,392	(5,697)	-	14,695
Mr J D Saville	19,717	100	-	19,817
Pears Project	15,203	(7,788)	6,457	13,872
Local Authority Grant	9,731	-	-	9,731
BrumVenture	-	(352)	2,394	2,042
Kandersteg	-	1,475	10,671	12,146
Brumjam	-	(46,367)	63,405	17,038
National Scout & Guide Symphony Orchestra	-	(3,876)	14,408	10,532
Jamboree	-	4,575	18,982	23,557
Other Restricted Funds	-	709	1,044	1,753
The Duke of Edinburgh Award Scheme	-	597	663	1,260
Mr M C Below	5,000	-	(5,000)	-
Hardship Fund	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>
	<u>73,043</u>	<u>(56,624)</u>	<u>110,024</u>	<u>126,443</u>
TOTAL FUNDS	<u>934,569</u>	<u>(52,233)</u>	<u>-</u>	<u>882,336</u>

THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	83,541	(89,328)	12,978	7,191
The Pikes Pool Centre	-	(2,800)	-	(2,800)
	<u>83,541</u>	<u>(92,128)</u>	<u>12,978</u>	<u>4,391</u>
Restricted funds				
Denis Vaughton	-	(5,697)	-	(5,697)
Mr J D Saville	100	-	-	100
Pears Project	18,000	(25,788)	-	(7,788)
BrumVenture	1,320	(1,672)	-	(352)
Kandersteg	9,015	(7,540)	-	1,475
Brumjam	7,190	(53,557)	-	(46,367)
National Scout & Guide Symphony Orchestra	16,493	(20,369)	-	(3,876)
Jamboree	5,368	(793)	-	4,575
Other Restricted Funds	709	-	-	709
The Duke of Edinburgh Award Scheme	2,436	(1,839)	-	597
	<u>60,631</u>	<u>(117,255)</u>	<u>-</u>	<u>(56,624)</u>
TOTAL FUNDS	<u>144,172</u>	<u>(209,383)</u>	<u>12,978</u>	<u>(52,233)</u>

17. MOVEMENT IN FUNDS - continued

- **Denis Vaughton** - This balance will fund the future depreciation of a toilet block built at Pikes Pool.
- **Pikes Pool Development Fund** - This fund covers the depreciation on the Rope Wall and shower facilities funded by grants from The Scout Association County of Birmingham and High Adventure.
- **Mr J D Saville** - To be used as directed by J D Saville through the County Chair.
- **Hardship fund** - This fund is to be used towards leaders uniform support.
- **Pears Project** - this fund is to be used for group support across Birmingham.
- **Sustainability Project** - The funds were spent in 2019 to insulate the walls in the "Mega Pod", part of the Glamping Pod village at Blackwell Court. The balance on this fund is being used to fund depreciation.
- **Worcestershire LEADER fund** - £20,376 was received and spent in 2019 as part of the installation of accessible pods in the Glamping Village. The balance on this fund is used to fund depreciation.
- **National Lottery Community Fund** - A grant of £48,690 was received to enable the extension of the Glamping pods at Blackwell Court. This was spent in 2020. The balance on this fund is used to fund depreciation.
- **Sport England Back to Play Funds** - This grant was awarded to pay for a replacement roof at the Sports Hall. The legal ownership of the Sports Hall is held by the Scout Association County of Birmingham and so the grant was paid to them who then paid the monies to Blackwell Adventure. These funds were spent in 2021/2022 and capitalised. This fund is used to fund depreciation.
- **BBC Children In Need** - A grant of £38,320 was received to fund the purchase of a minibus. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Worcestershire County Council** - A grant of £12,821 was received to part fund a mobile shower block. These funds were spent in 2022 and this fund is used to fund depreciation.

The following funds have been included as a restricted funds as agreed by the trustees as all monies received for the event will need to be returned should the event not take place in circumstances beyond the control of the event team, as per the terms and conditions for the event:

- Brumventure
- Kandersteg
- Brumjam
- National Scout & Guide Orchestra & Band
- Jamboree
- Bivouac
- Cub Challenge Camp
- The Duke of Edinburgh Award Scheme
- The Six Summits

**THE SCOUT ASSOCIATION - COUNTY OF
BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

18. EMPLOYEE BENEFIT OBLIGATIONS

The subsidiary charity operates a defined contribution pension plan for certain of its employees in addition to using the NEST scheme to fulfil its auto enrolment obligation. The amount recognised as an expense in the period was £14,432 (2021: £11,480).

19. CAPITAL COMMITMENTS - GROUP

	2022	2021
	£	£
Contracted but not provided for in the financial statements	17,325	-

20. RELATED PARTY DISCLOSURES

Blackwell Adventure invoiced The Scout Association - County of Birmingham a total of £16,006 (2021: £400) during the year.

During the year Blackwell Adventure paid The Scout Association - County of Birmingham £6,000 (2021: £nil) being the rent in respect of the properties at Blackwell Court and Pikes Pool.

SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

England & Wales - Charity number 524566

Accounts

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

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THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
AS AT 31 DECEMBER 2021

Charity registered number	524566
Principal office	125 Whitecrest Birmingham B43 6EX
Independent auditor	Cooper Parry Group Limited Chartered Accountants Statutory Auditor Sky View Argosy Road East Midlands Airport Castle Donington Derby DE74 2SA
Bankers	HSBC Bank plc 130 New Street Birmingham B32 4JU Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Investment Managers	Charles Stanley & Company Limited 55 Calthorpe Road Edgbaston Birmingham B15 1TH

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the audited financial statements of The Scout Association County of Birmingham for the year 1 January 2021 to 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply 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 published on 16 July 2014.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Committee Members Ex Officio (trustee, voting)

Andrew Lloyd County Commissioner
Dave Allen County Chairman Amanda Cardall County Secretary
Linda Gurmin County Treasurer
Janie Burrell County Youth Commissioner

Committee Members Ex Officio (trustee, voting)

Chris Wallace
Daniel Smith
Alex Sexton
Randal Brew
Simon Cardall
Paul Fennel

Committee Elected Members (trustee, voting)

Mark Rowe
Gemma Dixon
James Paddock
Paul Gilmour
Sarah Keenam

Committee Members that stood down at the AGM 2021

Lynn Whittaker
Gerald Peel

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities

a. Policies and objectives

Summary of the objects of the charity set out in the governing document as follows:

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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance

a. Review of activities

In common with so many other aspects of our day to day lives, Scouting in Birmingham throughout 2021 continued to be dominated by the pandemic with the restrictions on our regular meetings and activities impacting how Groups, Districts and the County were able to deliver activity programmes, interact as leadership teams and support our young people. However, as the year progressed and with the easing of restrictions it's been heartening to see us returning to 'normal life'...or as normal as we're able to at any rate!

As we continued to live with the pandemic last year, we had to make further difficult decisions regarding major activities we'd planned to run that were face to face and reluctantly cancelled BrumJam, the European Jamboree and the National Scout & Guide Orchestra which had all been postponed from 2020, in favour of focussing on delivering as wide a range of virtual events as possible which could be organised with a greater likelihood of being able to run. In cancelling such key events we had to manage a significant number of refunds to groups and individuals and we would like to call out the hard work put in from both our programme teams and Lynn Gurmin, our County Treasurer in managing these professionally and effectively, ensuring we were able to

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

minimise the financial impact to our young people and our leaders.

From an event perspective, our programme teams delivered a fabulous, innovative collection of activities across all of the sections supported by a County-wide '20 in 21' challenge which saw Beavers, Cubs, Scouts and Explorers completing a number of varied challenges during the year to earn a bronze, silver or gold badge.

Despite the challenges that the pandemic presented, we still continued to see our young people achieving great things with 530 Chief Scouts Awards earned during the year, including 15 Oak Awards earned by our first Squirrel Dreys (our newest section for 4-6 year olds).

Since the pandemic's restrictions have lifted from a Scouting perspective, I'm delighted to report that we're seeing membership numbers starting to bounce back following the 25% reduction we reported in 2021. Our latest census, conducted at the end of January 2022, reported a 26% increase in our youth membership and 4% increase in the number of adult volunteers...a combined 19% improvement taking us to 4,823 young people and 1,936 adults – a total of 6,759 people, 804 down on our pre-pandemic numbers from 2020.

Within our census numbers we're reporting for the first time 9 new Squirrel Dreys that we've opened within the County since their launch in September 2021. We're seeing a fantastic response from parents signing their children up whenever we launch a new Drey and I'm confident that these numbers will continue to grow over the coming years, helping us develop improved outcomes for the 4 and 5 year olds joining the new section.

We reported last year the creation of our Places To Grow Together Project, aimed at developing Scouting across the County. We have a team of 5 Development Team Assistants led by a Project Co-ordinator, Tracey Hulston, who are working with all of our Districts to support existing groups in growing and adding to their sections as well as launching new groups in parts of the city in which we're not well represented. The team's focus last year was on helping sections bounce back from the pandemic and we're now returning to our growth objective and are already seeing positive progress from the projects that they currently working on.

b. Financial review

County

The charity had total revenue of £144,172. The result for the year shows a deficit of £52,233 which is primarily due to the timing of when income is received and when the related expenditure is incurred. Included within Charitable expenditure is refunds paid to participants amounting to £133,000.

Blackwell Adventure

We are pleased to welcome Tony Spinks to the Board as Finance Director. Tony brings welcome expertise as an accountant who has experience in both the profession and in industry.

Customers returned to booking outdoor activities during May and in the blink of an eye our customer facing team were stretched to cover all the requests and calls for pent-up demand though only "day activities" were allowed – indeed there were only six residential in the whole year. Bookings for residential and day activities for 2022 have broken through all previous records with many regular and new customers being disappointed that our summer season capacity for 2022 is sold out.

Revenues from activities in the year are only 58% of 2019 revenues from equivalent activities. 2019 being chosen as the best year for comparison purposes.

Free reserves at the year-end are £231,000 (2020: £194,000)

The trustees and the senior management team devised an effective plan to reduce costs, look after customers

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance (continued)

and staff while seeking all avenues for financial support.

The trustees are confident as Covid 19 restrictions recede 2022 will return to normal.

c. Future developments

The County continues to support all the events run by various sections and to support the Blackwell Adventure board.

d. Risk management

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the buildings, property and equipment. The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all events and meetings.

The trustees have a general Health and Safety policy in place which is adhered to. The charity has expended a considerable amount of resources on improving facilities at the activity centers to ensure that activities are carried out in a safe environment.

The trustees recognise the dangers of child abuse in respect of young people under the charity's supervision. The charity carries out enhanced DBS checks on staff and volunteers as detailed in The Scout Association governing document Policy Organization and Rules and the associated guidelines.

Mandatory training is given to adults and leaders as detailed in the Scout Association governing document, Policy Organization and Rules and the associated guidelines.

The trustees monitor all transactions and projects regularly and all major items are discussed at full trustee and sub committee levels.

The County is primarily reliant upon income from subscriptions and fundraising. The County does hold a reserve to ensure the continuity of events should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The County is reliant upon volunteers to run and administer the events of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or district as a whole then there would have to be a contraction, consolidation or closure of a section, group or district. In the worst case scenario the complete closure of the group or district.

Reduction or loss of members. The County through the districts, groups and sections provides events for all young people aged 4 to 18. If there was a reduction in membership in a particular section, group or district as a whole then there would have to be a contraction, consolidation or closure of a section, group or district. In the worst case scenario the complete closure of the group or district.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance (continued)**e. Investment policy and performance**

There are no restrictions on the charity's powers to invest and the investment policy is decided upon by the trustees.

At the present time the group has bank accounts with HSBC, Lloyds and Barclays Bank. In addition, it has an investment portfolio of stocks & shares administered by Charles Stanley. The investment objective is to provide capital growth but with a bias towards income, with a view to achieving an overall yield of around 3.5%. The investment portfolio should maintain prospects for an increasing income and capital appreciation through a mixture of equities and bonds.

f. Reserves policy

The Scout Association County of Birmingham's policy on reserves is to hold sufficient resources to continue the charitable activities of the County and the activities of its subsidiary undertaking, Blackwell Adventure, should income and fundraising activities fall short. The Trustees' reserves policy provides support for the day to day running of the group's activities, future developments and allows for risk.

In the light of the global Coronavirus pandemic (as reported elsewhere in this report), the Trustees of both County and Blackwell have conducted a preliminary review of the reserves policy and have agreed that, as an early estimate, unrestricted funds not committed or invested in tangible fixed assets should be in the region of £375,000.

The County Executive Committee recognises that the sum held in reserve will at times be increased due to the nature of its activities through Blackwell Adventure and significant events organised by the County where income is received in advance of the associated expenditure being incurred.

The reserves to be considered as part of the policy are the amount of unrestricted reserves which are freely available for use (i.e. those not invested in fixed assets). We include all unrestricted funds and designated funds. Designated funds are funds that the trustees have decided to designate separately. As the trustees could reverse the designation it is not considered to be a restricted fund.

The actual reserve figure is calculated using the first table in Note 17 to the accounts and at 31 December 2021 this amounted to £585,540. It is the unrestricted column less the fixed assets shown in the top line. Capital and revenue projects are funded by setting aside appropriate amounts into Designated Funds accordingly.

g. Going concern

During the year the Group had to respond to the impact of the COVID 19 pandemic.

In terms of Blackwell Adventure, Government imposed restrictions to prevent the spread of the disease and to protect the NHS meant that it was not possible to offer and/or deliver the vast majority of our activities for large parts of the year although GCSE Climbing, Duke of Edinburgh Gold Expeditions and school activity days were supported in the limited periods of operation.

The Trustees have reviewed budgets and forecasts and after making appropriate enquires have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern accounting basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies. At the time of approving this report the prospects of returning to a full range of charitable activity in the near future look very promising. For these reasons, the charity continues to adopt the going concern basis in

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance (continued)

preparing the financial statements.

Structure, governance and management

a. Constitution

Organisational structure and decision-making policies

The overall governing body of the Scout County is the County Scout Council. It normally meets once a year to Conduct the appropriate business at the Annual General Meeting. The County Executive Committee work in partnership with the County Commissioner to manage the work and assets of the County Association and act as the Trustees of the Scout Association County of Birmingham. The County Executive Committee is supported by a number of Sub Committees. In addition, the day to day management and co ordination of the County is carried out by the County Management Team.

All Committees and sub committees undertake their work in accordance with the rules set down in Policy, Organization and Rules of The Scout Association, with majority voting to support the decision making process.

Governance

The County's governing documents are those of the Scout Association and the Constitution of The Scout Association County of Birmingham. The County's governing document of the Scout Association 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 is a trust established under its rules which are common to all Scouts.

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

The Trustees revived the 2016 constitution a new updated constriction was adopted on 25 November 2021.

Management

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

The Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, County Youth Commissioner, nominated members, elected members and co opted members. In addition there are a number of non voting members (not trustees) representing the National Association together with the County Safety Co ordinator, County Communication Manager and the Chairperson of Blackwell Adventure. The County Executive meets every four months.

All Members of the Executive Committee from January 2020 complete Mandatory Training 'Essential Information for Executive, Safety, Safeguarding, GDPR, and Safety.

Committee' training within the first five months of joining the committee. On appointment all new trustees are subject to an enhanced DBS check, plus a briefing from the County Chairman on the work and responsibilities of a trustee and the Executive Committee.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- Complying with the Policy, Organisation and Rules of The Scout Association;
- The protection and maintenance of County equipment and property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- Promoting and supporting the development of Scouting in the local area and ensuring that a positive image of Scouting exists in the local community;
- 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;
- Ensuring that Young People are meaningfully involved in decision making at all levels within the County;
- The opening, closure and amalgamation of Districts and Scout Active Support Units in the County as necessary; and
- Managing and implementing the Safety Policy locally.

b. Methods of appointment or election of Trustees

Trustees of the Scout County are recruited in accordance with the Policy, Organisation and Rules (POR) of the National Scout Association and operated within the work of the County Executive. This allows for the County Commissioner to nominate members of the Executive Committee, their number must not exceed that of elected members, between four and six members elected by the County Scout Council at the County Annual General Meeting and co opted members for their relevant expertise which must not exceed the number of members who may be elected, plus the County Commissioner, County Chairman, County Treasurer, County Secretary, and County Youth Commissioner by virtue of their appointment.

c. Policies adopted for the induction and training of Trustees

On appointment, all new Trustees are subject to a DBS check, plus a briefing from the County Chairman on the work and responsibilities of the Executive Committee.

In addition, specialist training is provided within the overall training programme of the Association.

d. Pay policy for key management personnel

The trustees consider its key management personnel comprise the management team at Blackwell Adventure.

e. Relationship with wider network of charities

The Scout Association County of Birmingham is a separate educational charity in its own right, whilst at the same time acting within the overall structure of the National Scout Association. This structure allows for the formation of Scout Counties, Scout Districts and Scout Groups. The Scout County is answerable to the National Association and is responsible for overseeing the work of individual Scout Districts and through them individual Scout Groups. The Association also has very close working relationships with Girl Guiding Birmingham.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Structure, governance and management (continued)**f. Trustees' indemnities**

The County Executive is covered by The Scout Association's public liability and trustee indemnity insurance policies. Trustee indemnity insurance covers Trustees in the event that they are held personally liable for the loss of charity assets or for making a decision which results in the charity sustaining a loss in financial terms. It does not cover acts which the trustee knew (or should reasonably have known) would constitute a breach of trust, so deliberate malfeasance would not be covered.

g. Relationship with subsidiaries

The Scout Association – County of Birmingham controls the subsidiary undertaking Blackwell Adventure.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Auditor

The auditor, Cooper Parry Group Limited, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 16 May 2022 and signed on their behalf by:

DocuSigned by:

B89F5750659D4A0...
Mr David Allen
County Chairman

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

Opinion

We have audited the financial statements of The Scout Association - County of Birmingham (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charity's affairs as at 31 December 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM (CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent Charity has not kept sufficient accounting records; or
- the parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charity or to cease operations, or have no realistic alternative but to do so.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the Group and the parent charity's has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Charities Act 2011, Charities (Accounts and Reports) Regulations 2008, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the group and the parent charity and how the group and the parent charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the group's and parent charity's control environment and how the group and the parent charity has applied relevant control procedures, through discussions with Trustees and management and by performing walkthrough testing over key areas;
- obtaining an understanding of the group's and parent charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Cooper Parry Group Limited

Chartered Accountants
Statutory Auditor
Sky View
Argosy Road
East Midlands Airport
Castle Donington
Derby
DE74 2SA

10 June 2022

Cooper Parry Group Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	266,992	116,729	383,721	470,514
Charitable activities	4	595,355	42,531	637,886	519,881
Other trading activities	5	309	-	309	1,013
Investments	6	7,749	-	7,749	8,201
Total income		<u>870,405</u>	<u>159,260</u>	<u>1,029,665</u>	<u>999,609</u>
Expenditure on:					
Charitable activities	7	794,146	178,031	972,177	832,782
Total expenditure		<u>794,146</u>	<u>178,031</u>	<u>972,177</u>	<u>832,782</u>
Net income/(expenditure) before net gains/(losses) on investments					
		76,259	(18,771)	57,488	166,827
Net (losses)/gains on investments	11	12,978	-	12,978	(11,718)
Net income/(expenditure)		<u>89,237</u>	<u>(18,771)</u>	<u>70,466</u>	<u>155,109</u>
Transfers between funds	16	(110,024)	110,024	-	-
Net movement in funds		<u>(20,787)</u>	<u>91,253</u>	<u>70,466</u>	<u>155,109</u>
Reconciliation of funds:					
Total funds brought forward		1,288,792	160,860	1,449,652	1,294,543
Net movement in funds		(20,787)	91,253	70,466	155,109
Total funds carried forward	16	<u>1,268,005</u>	<u>252,113</u>	<u>1,520,118</u>	<u>1,449,652</u>

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

The notes on pages 19 to 39 form part of these financial statements.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	679,464	601,636
Investments	11	298,758	286,812
		978,222	888,448
Current assets			
Stocks	12	13,120	10,884
Debtors	13	35,074	15,837
Cash at bank and in hand		770,420	621,234
		818,614	647,955
Creditors: amounts falling due within one year	14	(241,623)	(40,917)
		576,991	607,038
Creditors: amounts falling due after more than one year	15	(35,096)	(45,834)
Total net assets		1,520,117	1,449,652
Charity funds			
Restricted funds	16	252,113	160,860
Unrestricted funds	16	1,268,004	1,288,792
Total funds		1,520,117	1,449,652

The financial statements were approved and authorised for issue by the Trustees on 16 May 2022 and signed on their behalf by:

DocuSigned by:

B89F5750659D4A0...
Mr David Allen
 County Chairman

DocuSigned by:

A45AE4B88C434C4...
Mrs Linda Gurmin
 County Treasurer

The notes on pages 19 to 39 form part of these financial statements.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**CHARITY BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	272,188	280,685
Investments	11	298,758	286,812
		570,946	567,497
Current assets			
Debtors	13	1,917	4,832
Cash at bank and in hand		323,909	373,832
		325,826	378,664
Creditors: amounts falling due within one year	14	(14,436)	(11,592)
Net current assets		311,390	367,072
Total net assets		882,336	934,569
Charity funds			
Restricted funds	16	126,443	73,043
Unrestricted funds	16	755,893	861,526
Total funds		882,336	934,569

The financial statements were approved and authorised for issue by the Trustees on 16 May 2022 and signed on their behalf by:

DocuSigned by:

B89F5750659D4A0...
Mr David Allen
 County Chairman

DocuSigned by:

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Mrs Linda Gurmin
 County Treasurer

The notes on pages 19 to 39 form part of these financial statements.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Cash flows from operating activities		
Net cash used in operating activities	284,938	129,958
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	7,749	8,201
Proceeds from the sale of tangible fixed assets	(139,629)	(64,360)
Proceeds from sale of investments	17,368	-
Movement in cash held by investment manager	(16,336)	99
	<hr/>	<hr/>
Net cash used in investing activities	(130,848)	(56,060)
	<hr/>	<hr/>
Cash flows from financing activities		
Cash inflows from new borrowing	-	52,400
Repayments of borrowing	(4,904)	-
	<hr/>	<hr/>
Net cash (used in)/provided by financing activities	(4,904)	52,400
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	149,186	126,298
Cash and cash equivalents at the beginning of the year	621,234	494,936
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	770,420	621,234
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 39 form part of these financial statements

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies**1.1 Basis of preparation of financial statements**

The Scout Association – County of Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are 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 financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The trustees have considered the impact of the COVID-19 pandemic on the finances of the Group and based on the level of reserves held and the forward projections (which include various elements of Government support such as furlough receipts, grant payments and a 'bounce-back' loan) and satisfied that no material uncertainties exist. Accordingly, the financial statements have been prepared on a going concern basis.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership Subscription

Membership subscriptions are payable in advance for a year ending on 31 March. The amount for the year ended 31 December 2021 is shown in the Statement of Financial Activities.

Dividend Income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2021. Associated tax recoveries are included for all amounts shown as income.

Donations

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies (continued)**1.3 Income (continued)****Rents Receivable**

Rents are accounted for on an accruals basis.

Grants

The charity receives grants in respect of its charitable activities. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Other income

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters..

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies (continued)

1.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Land and Buildings	- 2% - 10% straight line
Staff Accomodation	- over 6 years on cost
Permanent equipment	- over 10 years on cost
Short term equipment	- over 3 years on cost
Equipment	- over 4 years on cost
Fixtures and fittings	- over 4 years on cost
Office equipment	- over 4 years on cost
Tented Village	- over 6 years on cost
Motor vehicles	- over 4 years on cost

No depreciation is provided on freehold land.

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Income and Endowments shown in the Statement of Financial Activities.

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities. The basis of fair value for quoted investments is equivalent to the market value, using the bid-price. Asset sales and purchases are recognised at the date of trade.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies (continued)**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

1.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

1.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies (continued)

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The consolidated financial statements incorporate the results of the Scout Association – County of Birmingham and its subsidiary undertaking, Blackwell Adventure. The consolidated entity is referred to as 'group'.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	2,307	100	2,407	55,479
Grants	207,499	116,629	324,128	301,858
Coronavirus Job Retention Scheme Grant	57,186	-	57,186	113,177
	<u>266,992</u>	<u>116,729</u>	<u>383,721</u>	<u>470,514</u>
Total 2020	<u>358,094</u>	<u>112,420</u>	<u>470,514</u>	

Included within donations and legacies is £57,186 (2020: £113,177) in respect of claims made in respect of staff who were furloughed under the governments Coronavirus Job Retention Scheme. The associated cost of these employees is disclosed in staff costs in note 8.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Camp fees, lettings and other activities	555,466	-	555,466	235,280
County events	1,471	42,531	44,002	230,705
County shop	6,007	-	6,007	8,506
Subscriptions	32,411	-	32,411	45,390
Total 2021	<u>595,355</u>	<u>42,531</u>	<u>637,886</u>	<u>519,881</u>
Total 2020	<u>519,881</u>	<u>-</u>	<u>519,881</u>	

In 2020 all income from charitable activities was allocated to unrestricted funds.

5. Income from other trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sundry income	<u>309</u>	<u>309</u>	1,013
Total 2020	<u>1,013</u>	<u>1,013</u>	

In 2020 all income from other trading activity was allocated to unrestricted funds.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	7,749	7,749	8,201
	<u>7,749</u>	<u>7,749</u>	<u>8,201</u>
Total 2020	<u>8,201</u>	<u>8,201</u>	

In 2020 all investment income was allocated to unrestricted funds.

7. Expenditure - group

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Expenditure on charitable activities	744,000	228,178	972,178	832,782
	<u>744,000</u>	<u>228,178</u>	<u>972,178</u>	<u>832,782</u>
Total 2020	<u>666,020</u>	<u>166,762</u>	<u>832,782</u>	

Of the above expenditure £794,146 (2020: £757,701) was allocated to unrestricted funds and £178,031 (2020: £75,081) was allocated to restricted funds.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Expenditure - group (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	294,241	294,241	250,524
Activity costs	27,298	27,298	15,659
Catering costs	30,366	30,366	6,061
Depreciation	61,802	61,802	55,475
Other direct costs	15,562	15,562	8,627
Property maintenance	55,988	55,988	16,511
Rates and utilities	50,362	50,362	29,553
Activity and seasonal instructors	22,630	22,630	13,088
County shop	2,410	2,410	21,286
Activities, meetings and conferences	12,698	12,698	7,943
Online scout manager	8,639	8,639	6,480
Events expenditure including refunds to customers	152,843	152,843	220,074
Website and communication costs	9,063	9,063	3,825
Donations	60	60	10,825
Rent	38	38	89
	<u>744,000</u>	<u>744,000</u>	<u>666,020</u>
Total 2020	<u>666,020</u>	<u>666,020</u>	

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Expenditure - group (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	137,971	137,971	90,527
Insurance	27,206	27,206	18,975
Interest payable and bank charges	3,646	3,646	3,138
Legal, professional, accountancy and audit	30,964	30,964	31,057
Marketing and publicity	3,253	3,253	4,373
Motor and travel expenses	465	465	322
Office costs	17,505	17,505	14,767
Other support costs	7,168	7,168	3,603
	<hr/>	<hr/>	<hr/>
	228,178	228,178	166,762
	<hr/>	<hr/>	<hr/>
Total 2020	<hr/> 166,762 <hr/>	<hr/> 166,762 <hr/>	

8. Staff costs

	Group 2021 £	Group 2020 £
Wages and salaries	395,968	311,463
Social security costs	24,764	18,938
Contribution to defined contribution pension schemes	11,480	10,650
	<hr/>	<hr/>
	432,212	341,051
	<hr/>	<hr/>

The average number of persons employed by the Charity during the year was as follows:

	Group 2021 No.	Group 2020 No.
Operational (including seasonal staff)	21	13
Administration	2	2
	<hr/>	<hr/>
	23	15
	<hr/>	<hr/>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions of the key management personnel were £153,380 (2020: £124,219).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £1,200 were reimbursed or paid directly to 1 Trustee (2020 - £1,290 to 1 trustee). The nature of the expenses related to bookkeeping fees and printing costs.

10. Tangible fixed assets

Group

	Land and Buildings £	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation					
At 1 January 2021	878,872	208,335	6,964	77,352	1,171,523
Additions	97,259	17,009	7,095	18,266	139,629
At 31 December 2021	976,131	225,344	14,059	95,618	1,311,152
Depreciation					
At 1 January 2021	327,903	161,074	6,964	73,946	569,887
Charge for the year	49,569	10,601	-	1,631	61,801
At 31 December 2021	377,472	171,675	6,964	75,577	631,688
Net book value					
At 31 December 2021	598,659	53,669	7,095	20,041	679,464
At 31 December 2020	550,969	47,261	-	3,406	601,636

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. Tangible fixed assets (continued)

Charity

	Land and Buildings £
Cost or valuation	
At 1 January 2021	426,552
At 31 December 2021	426,552
Depreciation	
At 1 January 2021	145,867
Charge for the year	8,497
At 31 December 2021	154,364
Net book value	
At 31 December 2021	272,188
At 31 December 2020	280,685

11. Fixed asset investments

	Listed investments £
Group and Charity	
Cost or valuation	
At 1 January 2021	286,812
Disposals	(17,368)
Unrealised gain	12,978
Movement in cash	16,336
At 31 December 2021	298,758
Net book value	
At 31 December 2021	298,758
At 31 December 2020	286,812

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Fixed asset investments (continued)

The historical cost of these investments as at 31 December 2021 was £277,226 (2020: £277,226).

All the fixed asset investments are held in the UK and carried at fair value. Investments in equities and fixed interest securities are traded in quoted public markets. Holdings in common investment funds and unit trusts are at the bid price. The fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost.

12. Stocks

	Group 2021 £	Group 2020 £	Charity 2020 £
Goods for resale	13,120	10,884	-
	<u>13,120</u>	<u>10,884</u>	<u>-</u>

13. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Due after more than one year				
Other debtors	-	641	-	641
	<u>-</u>	<u>641</u>	<u>-</u>	<u>641</u>
Due within one year				
Trade debtors	1,341	-	-	-
Other debtors	1,029	14,794	1,029	3,789
Prepayments and accrued income	32,704	402	888	402
	<u>35,074</u>	<u>15,837</u>	<u>1,917</u>	<u>4,832</u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. Creditors: Amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loans	10,000	4,166	-	-
Trade creditors	23,633	4,631	5,686	2,841
Other taxation and social security	42,498	5,870	-	-
Other creditors	8,594	2,841	1,061	1,062
Accruals and deferred income	156,898	23,409	7,689	7,689
	<u>241,623</u>	<u>40,917</u>	<u>14,436</u>	<u>11,592</u>

Included in trade creditors is £2,241 (2020: £2,310) of funds held by the charity on behalf of other scout groups.

	Group 2021 £	Group 2020 £
Deferred income at 1 January 2021	6,902	77,101
Resources deferred during the year	138,004	6,902
Amounts released from previous periods	(6,902)	(77,101)
	<u>138,004</u>	<u>6,902</u>

The income that has been deferred relates to deposits for future events.

15. Creditors: Amounts falling due after more than one year

	Group 2021 £	Group 2020 £
Bank loans	<u>35,096</u>	<u>45,834</u>

Included within bank loans due within and after one year is £45,096 (2020: 50,0000 received from Barclays Bank UK plc in respect of a Bounce Bank loan. Interest on this loan is charged at 2.5% per annum with the UK government paying interest on the loan for the first 12 months. The term of the loan is 6 years with repayments commencing 13 months from the date of drawdown at a rate of £833.33 per month.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
Designated funds						
The Pikes Pool Centre	112,000	-	(2,800)	-	-	109,200
Property Development Fund	150,000	-	-	-	-	150,000
Refunds due to participants	57,729	-	-	(57,729)	-	-
	<u>319,729</u>	<u>-</u>	<u>(2,800)</u>	<u>(57,729)</u>	<u>-</u>	<u>259,200</u>
General funds						
General Funds	969,063	870,404	(791,346)	(52,295)	12,978	1,008,804
Total Unrestricted funds	<u>1,288,792</u>	<u>870,404</u>	<u>(794,146)</u>	<u>(110,024)</u>	<u>12,978</u>	<u>1,268,004</u>
Restricted funds						
Denis Vaughton Pikes Pool Development Fund	20,392	-	(5,697)	-	-	14,695
Mr J D Saville	19,438	-	(1,800)	-	-	17,638
Mr M C Below	19,717	100	-	-	-	19,817
Sustainability project	5,000	-	-	(5,000)	-	-
Hardship Fund	1,350	-	(150)	-	-	1,200
Worcester LEADER fund	3,000	-	-	(3,000)	-	-
Pears Project	18,339	-	(2,037)	-	-	16,302
	15,203	18,000	(25,788)	6,457	-	13,872

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Local Authority Grant	9,731	-	-	-	-	9,731
National Lottery Community Fund	48,690	-	(4,869)	-	-	43,821
Sports England Back to Play Funds	-	47,500	(791)	-	-	46,709
National Lottery Heritage Fund	-	51,129	(51,129)	-	-	-
BrumVenture	-	1,320	(1,672)	2,394	-	2,042
Kandersteg	-	9,015	(7,540)	10,671	-	12,146
Brumjam	-	7,190	(53,557)	63,405	-	17,038
National Scout & Guide Symphony Orchestra	-	16,493	(20,369)	14,408	-	10,532
Jamboree	-	5,368	(793)	18,982	-	23,557
Other restricted funds	-	709	-	1,044	-	1,753
The Duke of Edinburgh Award Scheme	-	2,436	(1,839)	663	-	1,260
	<u>160,860</u>	<u>159,260</u>	<u>(178,031)</u>	<u>110,024</u>	<u>-</u>	<u>252,113</u>
Total of funds	<u><u>1,449,652</u></u>	<u><u>1,029,664</u></u>	<u><u>(972,177)</u></u>	<u><u>-</u></u>	<u><u>12,978</u></u>	<u><u>1,520,117</u></u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds						
Designated funds						
The Pikes Pool Centre	114,800	-	(2,800)	-	-	112,000
Property Development Fund	150,000	-	-	-	-	150,000
Refunds due to participants	-	-	-	57,729	-	57,729
	<u>264,800</u>	<u>-</u>	<u>(2,800)</u>	<u>57,729</u>	<u>-</u>	<u>319,729</u>
General funds						
General Funds	900,331	887,189	(754,901)	(51,838)	(11,718)	969,063
Total Unrestricted funds	<u>1,165,131</u>	<u>887,189</u>	<u>(757,701)</u>	<u>5,891</u>	<u>(11,718)</u>	<u>1,288,792</u>
Restricted funds						
Denis Vaughton Pikes Pool Development Fund	26,089	-	(5,697)	-	-	20,392
Mr J D Saville	7,063	-	-	(7,063)	-	-
Mr M C Below	22,391	100	(1,788)	(986)	-	19,717
Sustainability project	14,228	-	-	(14,228)	-	-
Hardship Fund	3,000	-	(10,700)	7,700	-	-
Worcester LEADER fund	8,527	-	-	(3,527)	-	5,000
Pears Project	1,500	-	(150)	-	-	1,350

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Local Authority Grant	5,000	-	(2,000)	-	-	3,000
National Lottery Community Fund	20,376	-	(2,037)	-	-	18,339
Sports England Back to Play Funds	-	53,630	(50,640)	12,213	-	15,203
National Lottery Heritage Fund	-	10,000	(269)	-	-	9,731
BrumVenture	-	48,690	-	-	-	48,690
	<u>129,412</u>	<u>112,420</u>	<u>(75,081)</u>	<u>(5,891)</u>	<u>-</u>	<u>160,860</u>
Total of funds	<u><u>1,294,543</u></u>	<u><u>999,609</u></u>	<u><u>(832,782)</u></u>	<u><u>-</u></u>	<u><u>(11,718)</u></u>	<u><u>1,449,652</u></u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds (continued)

Denis Vaughton - This balance will fund the future depreciation of a toilet block built at Pikes Pool.

Pikes Pool Development Fund - This funds covers the depreciation on the Rope Wall and shower facilities funded by grants from The Scout Association County of Birmingham and High Adventure.

Other donations - To be used to meet the aims of The Scout Association.

Mr J D Saville - To be used as directed by J D Saville through the County Chair.

Leddy Mayoral Donation (Pears Project) - To be used to better the aims of hard to reach Scout groups in Birmingham as directed through the County Chair.

SKE Foundation - To be used towards the Big Idea.

Mr M C Below - To be used towards the National Scout and Guide Symphony Orchestra (NSGSO).

Sustainability Project - The funds were spent in 2019 to insulate the walls in the "Mega Pod", part of the Glamping Pod village at Blackwell Court. The balance on this fund is being used to fund depreciation.

Hardship fund – This fund is to be used towards leaders uniform support.

Worcestershire LEADER fund - £20,376 was received and spent in 2019 as part of the installation of accessible pods in the Glamping Village. The balance on this fund is used to fund depreciation..

Pears Project – this fund is to be used for group support across Birmingham.

Local Authority Grant – This fund relates to Covid-19 support funding received which will be utilised to assist the charity in delivering its charitable activities.

National Lottery Community Fund - A grant of £48,690 was received to enable the extension of the Glamping pods at Blackwell Court. This was spent in 2020. The balance on this fund is used to fund depreciation.

Sport England Back to Play Funds - This grant was awarded to pay for a replacement roof at the Sports Hall. The legal ownership of the Sports Hall is held by the Scout Association County of Birmingham and so the grant was paid to them who then paid the monies to Blackwell Adventure. These funds were spent in 2021 and capitalised. This fund is used to fund depreciation

National Lottery Heritage Fund - This grant was awarded to fund missed maintenance due to the pandemic and also staffing costs during lockdown. This grant was fully spent in the year as an expense. There is no balance to carry forward into future years.

Other restricted funds comprises funds in respect of Bivouac, Cub Challenge Camp and The six summits where the balance to carry forward is £621, £423 and £709 respectively.

The following funds have been included as a restricted funds as agreed by the trustees as all monies received for the event will need to be returned should the event not take place in circumstances beyond the control of the event team, as per the terms and conditions for the event:

- Brumventure
- Kandersteg
- Brumjam
- National Scout & Guide Orchestra & Band

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Statement of funds (continued)

- Jamboree
- Bivouac
- Cub Challenge Camp
- The Duke of Edinburgh Award Scheme
- The Six Summits

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	679,464	-	679,464
Fixed asset investments	298,758	-	298,758
Current assets	566,501	252,113	818,614
Creditors due within one year	(241,623)	-	(241,623)
Creditors due in more than one year	(35,096)	-	(35,096)
Total	<u>1,268,004</u>	<u>252,113</u>	<u>1,520,117</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	601,636	-	601,636
Fixed asset investments	286,812	-	286,812
Debtors due after more than one year	641	-	641
Current assets	486,454	160,860	647,314
Creditors due within one year	(40,917)	-	(40,917)
Creditors due in more than one year	(45,834)	-	(45,834)
Total	<u>1,288,792</u>	<u>160,860</u>	<u>1,449,652</u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	Group 2020 £
Net income for the year (as per Statement of Financial Activities)	70,466	155,109
Adjustments for:		
Depreciation charges	61,801	55,476
Dividends, interests and rents from investments	(7,749)	(8,201)
Decrease/(increase) in stocks	(2,236)	8,676
Decrease/(increase) in debtors	(19,237)	14,089
Increase/(decrease) in creditors	194,871	(106,909)
Net (loss)/gain on investments	(12,978)	11,718
Net cash provided by operating activities	284,938	129,958

19. Analysis of cash and cash equivalents

	Group 2021 £	Group 2020 £
Cash in hand	770,420	621,234
Total cash and cash equivalents	770,420	621,234

20. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	621,234	149,186	770,420
Debt due within 1 year	(4,166)	(5,834)	(10,000)
Debt due after 1 year	(45,834)	10,738	(35,096)
	571,234	154,090	725,324

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

21. Pension commitments

The group operates a defined contribution pension plan for certain of its employees in addition to using the NEST scheme to fulfil its auto enrolment obligation. The amount recognised as an expense in the period was £11,480 (2020: £10,650).

22. Operating lease commitments

The Group and the Charity had no commitments under non-cancellable operating leases at 31 December 2021.

23. Related party transactions

Blackwell Adventure invoiced The Scout Association - County of Birmingham a total of £400 (2020: £8,143) during the year.

During the year Blackwell Adventure paid The Scout Association - County of Birmingham £NIL (2020: £NIL) being the rent in respect of the properties at Blackwell Court and Pikes Pool

SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

England & Wales - Charity number 524566

Accounts

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

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THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS AS AT 31 DECEMBER 2020

Charity name: The Scout Association County of Birmingham

Other name the charity is known by: Birmingham County Scouts

Registered charity number: 524566

Registered charity date: 25 March 1964

HQ Registered number: 00103

HQ Registered date: 16 March 1931

Charity Registered address: Centenary House, 89-91 Hatchett Street, Newtown, Birmingham B19 3NY Tel:
0121 330 1212

Email: headquarters@birminghamscouts.org.uk

Web: www.birminghamscouts.org.uk

Subsidiary name: Blackwell Adventure

Subsidiary principal address: Blackwell Court, Agmore Road, Blackwell, Worcester, B60 1PX

Tel: 0121 445 1285

Email: info@blackwelladventure.co.uk

Web: www.blackwelladventure.co.uk

Custodian Trustee The Scout Association Trust Corporation

Independent auditor Cooper Parry Group Limited
Chartered Accountants
Statutory Auditor
One Central Boulevard
Blythe Valley Business Park
Solihull
West Midlands
B90 8BG

Bankers

HSBC Bank plc
130 New Street
Birmingham
B32 4JU

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Barclays Bank plc
Leicester
LE87 2BB

Investment Managers Charles Stanley & Company Limited
55 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the audited financial statements of The Scout Association - County of Birmingham for the year 1 January 2020 to 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply 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 published on 16 July 2014.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Committee Members Ex-Officio (trustee, voting)

Andrew Lloyd - County Commissioner
Dave Allen - County Chairman Amanda Cardall County Secretary
Linda Gurmin - County Treasurer
Janie Burrell - County Youth Commissioner

Committee Members Ex-Officio (trustee, voting)

Chris Wallace
Daniel Smith
Alex Sexton
Randal Brew
Simon Cardall
Paul Fennel

Committee Elected Members (trustee, voting)

Lynn Whittaker
Mark Rowe
Gemma Dixon
James Paddock
Paul Gilmour
Sarah Keenam

Committee Co-opted Members (non, voting)

Chair of the County Shop Committee - Gerald Peel

Committee Members - that stood down at the AGM 2020

Pete Oldham
Paul Little
Maggie Jones
Heidi Guest
David Archer
Abigail McMillan
James Holmes

Objectives and activities

a. Policies and objectives

Summary of the objects of the charity set out in the governing document as follows:

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 SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and performance

a. Review of activities

2020 has been an exceptional year due to the Covid-19 pandemic, that it's called on our Trustees, County Team, District Teams and all of our Leaders to think differently about how to support our members during such these times when we've been unable to meet face to face for much of the year and our families of our young people and adult volunteers have all faced different challenges.

The first priority for the Trustees and the County Team was in understanding and taking the appropriate actions to mitigate risks arising from the pandemic, particularly around our financial exposure through ongoing events and activities, supporting groups in managing their finances and providing help in pivoting to delivering Scouting remotely.

We had to take some tough decisions in cancelling events and activities, however we focussed on making decisions in a timely manner, focussing on our members needs and refunding monies quickly - a huge undertaking but one we managed well and were able to successfully mitigate the majority of the financial risk.

The County Team stepped up and supported our Groups and Districts in delivering a range of virtual activities including our very own County Camp, iJam@Bham, Weekly Challenges, VirtuallyBrumVenture, CubBrumChallenge, IceScout, BrumBeaversGoEco, Beaver and Cub Christmas events and a virtual Remembrance event - great participation with hundreds of young people, parents and leaders getting involved.

Despite the pandemic, we've still been able to recognise our young people's and adult volunteers achievements

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

and during 2020 we saw 488 Chief Scout Awards, one Queen Scout Award, five Higher Awards granted. We've had to change the ways in we celebrate our successes but have done all we can to do so.

Our leaders across the County have done a great job in keeping Scouting alive, through online meetings and sharing individual challenges and activities, and then in many cases learning how to deliver face to face activities in a Covid safe manner - a huge achievement requiring a new set of skills.

Inevitably, our membership has been impacted by the pandemic and we've seen a number of our young people and adult volunteers fall away, coupled with not being able to recruit new members in the ways we normally have done so. Our membership is down -29.6% in youth members to 3,940 and - 12.18% in adult volunteers to 1,729 - overall the County now numbers 5,669, which is a total of -25.04% on last year. Our focus once the pandemic is over and Scouting can get back to normal will be to replace our lost members and resume the growth we've seen over recent years.

To support this, the County has worked to extend the Pears Project team through a combination of internal funded and grants from external donors and have launched our Places to Grow Together project which work with Groups to support them in delivering Scouting virtually, resuming face to face Scouting when possible, and growing their membership. This will continue in 2021.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

b. Financial review

County

The charity had total revenue of £357,657. The result for the year shows a surplus of £54,099 which is primarily due to the timing of when income is received and when the related expenditure is incurred. Included within Charitable expenditure is refunds paid to participants amounting to £139,883.

Blackwell Adventure

Under normal circumstances a large range of activities are offered to provide fun, challenge, Adventure, and excitement to groups of young people and adults from a wide range of sectors. Primarily this supports their personal development and allows the opportunity to enjoy managed risk within a safe, structured, and supportive environment..

The Trustees recognise and acknowledge that 2020 could in no way be seen as enabling Blackwell Adventure to operate under anything like "normal circumstances".

The company has been cash positive throughout the year while reaching out to grant making bodies for funds. Due to the COVID-19 pandemic restrictions on School, Scouting and other youth-based activities income from regular activities was only £114,000 (previous year £960,644) however income was augmented by £125,000 of customer deposits forfeit under contractual terms providing total charitable activity revenues of £239,000. Affected customers have been offered a non-contractual goodwill discount equivalent to their forfeit deposits if they take and pay for an equivalent service or activity in 2021 at prevailing prices.

Expenditure has been reduced as much as possible consistent with security, health and safety requirements, and immediate maintenance needs. A staffing review concluded that some permanent roles did not fit the optimum staffing model going forward. While not impacting on the ability to bring the centres back to full capacity when restrictions are lifted regrettably some redundancies were arranged. Core staff have been on furlough though, because of the large number of bookings that required rearranging or cancelling and the agreed policy of "taking care of our customers", customer care staff have been on duty while schools have been open.

The Trustees have continued to invest in the site infrastructure to complete the Roberts Village development for which a grant was received from the National Lottery Community Asset Fund shown in restricted funds as £48,690 carried forward.

The trustees and the senior management team devised an effective plan to reduce costs, look after customers and staff while seeking all avenues for financial support.

The trustees are confident as Covid-19 restrictions recede 2021/2022 will return to normal.

c. Future developments

The County continues to support all the events run by various sections and to support the Blackwell Adventure board.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

d. Risk management

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the buildings, property and equipment. The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all events and meetings.

The trustees have a general Health and Safety policy in place which is adhered to. The charity has expended a considerable amount of resources on improving facilities at the activity centers to ensure that activities are carried out in a safe environment.

The trustees recognise the dangers of child abuse in respect of young people under the charity's supervision. The charity carries out enhanced DBS checks on staff and volunteers as detailed in The Scout Association governing document Policy Organization and Rules and the associated guidelines.

Mandatory training is given to adults and leaders as detailed in the Scout Association governing document, Policy Organization and Rules and the associated guidelines.

The trustees monitor all transactions and projects regularly and all major items are discussed at full trustee and sub-committee levels.

The County is primarily reliant upon income from subscriptions and fundraising. The County does hold a reserve to ensure the continuity of events should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The County is reliant upon volunteers to run and administer the events of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or district as a whole then there would have to be a contraction, consolidation or closure of a section, group or district. In the worst case scenario the complete closure of the group or district.

Reduction or loss of members. The County through the districts, groups and sections provides events for all young people aged 4 to 18. If there was a reduction in membership in a particular section, group or district as whole then there would have to be a contraction, consolidation or closure of a section, group or district. In the worst case scenario the complete closure of the group or district.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

e. Investment policy and performance

There are no restrictions on the charity's powers to invest and the investment policy is decided upon by the trustees.

At the present time the group has bank accounts with HSBC, Lloyds and Barclays Bank. In addition, it has an investment portfolio of stocks & shares administered by Charles Stanley. The investment objective is to provide capital growth but with a bias towards income, with a view to achieving an overall yield of around 3.5%. The investment portfolio should maintain prospects for an increasing income and capital appreciation through a mixture of equities and bonds.

f. Reserves policy

The Scout Association County of Birmingham's policy on reserves is to hold sufficient resources to continue the charitable activities of the County and the activities of its subsidiary undertaking, Blackwell Adventure, should income and fundraising activities fall short. The Trustees' reserves policy provides support for the day-to-day running of the group's activities, future developments and allows for risk.

In the light of the global Coronavirus pandemic (as reported elsewhere in this report), the Trustees of both County and Blackwell have conducted a preliminary review of the reserves policy and have agreed that, as an early estimate, unrestricted funds not committed or invested in tangible fixed assets should be in the region of £375,000.

The County Executive Committee recognises that the sum held in reserve will at times be increased due to the nature of its activities through Blackwell Adventure and significant events organised by the County where income is received in advance of the associated expenditure being incurred.

The reserves to be considered as part of the policy are the amount of unrestricted reserves which are freely available for use (i.e. those not invested in fixed assets). We include all unrestricted funds and designated funds. Designated funds are funds that the trustees have decided to designate separately. As the trustees could reverse the designation it is not considered to be a restricted fund.

The actual reserve figure is calculated using the first table in Note 17 to the accounts and at 31 December 2020 this amounted to £687,156. It is the unrestricted column less the fixed assets shown in the top line. Capital and revenue projects are funded by setting aside appropriate amounts into Designated Funds accordingly.

The Trustees acknowledge there is a further reserves requirement and are planning suitable strategies.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

g. Going concern

During the year the Group had to respond to the impact of the COVID-19 pandemic.

In terms of Blackwell Adventure, Government imposed restrictions to prevent the spread of the disease and to protect the NHS meant that it was not possible to offer and/or deliver the vast majority of our activities for large parts of the year although GCSE Climbing, Duke of Edinburgh Gold Expeditions and school activity days were supported in the limited periods of operation.

For County, events have been cancelled and deposits have been refunded where necessary. The County Shop has also been temporarily closed and hence income, along with associated costs, has dropped considerably for the year to 31 December 2020.

The Trustees have reviewed budgets and forecasts and after making appropriate enquires have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern accounting basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies. At the time of approving this report the prospects of returning to a full range of charitable activity in the near future look very promising. For these reasons, the charity continues to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

a. Constitution

Organisational structure and decision-making policies

The overall governing body of the Scout County is the County Scout Council. It normally meets once a year to Conduct the appropriate business at the Annual General Meeting. The County Executive Committee work in partnership with the County Commissioner to manage the work and assets of the County Association and act as the Trustees of the Scout Association County of Birmingham. The County Executive Committee is supported by a number of Sub-Committees. In addition, the day-to-day management and co-ordination of the County is carried out by the County Management Team.

All Committees and sub-committees undertake their work in accordance with the rules set down in Policy, Organization and Rules of The Scout Association, with majority voting to support the decision making process.

Governance

The County's governing documents are those of the Scout Association and the Constitution of The Scout Association County of Birmingham. The County's governing document of the Scout Association 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 is a trust established under its rules which are common to all Scouts.

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

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

Management

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

The Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, County Youth Commissioner, nominated members, elected members and co-opted members. In addition there are a number of non-voting members (not trustees) representing the National Association together with the County Safety Co-ordinator, County Communication Manager and the Chairperson of Blackwell Adventure. The County Executive meets every four months.

All Members of the Executive Committee from January 2020 complete Mandatory Training 'Essential Information for Executive, Safety, Safeguarding, GDPR, and Safety.

Committee' training within the first five months of joining the committee. On appointment all new trustees are subject to an enhanced DBS check, plus a briefing from the County Chairman on the work and responsibilities of a trustee and the Executive Committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- Complying with the Policy, Organisation and Rules of The Scout Association;
- The protection and maintenance of County equipment and property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- Promoting and supporting the development of Scouting in the local area and ensuring that a positive image of Scouting exists in the local community;
- 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;
- Ensuring that Young People are meaningfully involved in decision making at all levels within the County;
- The opening, closure and amalgamation of Districts and Scout Active Support Units in the County as necessary; and
- Managing and implementing the Safety Policy locally.

b. Methods of appointment or election of Trustees

Trustees of the Scout County are recruited in accordance with the Policy, Organisation and Rules (POR) of the National Scout Association and operated within the work of the County Executive. This allows for the County Commissioner to nominate members of the Executive Committee, their number must not exceed that of elected members, between four and six members elected by the County Scout Council at the County Annual General Meeting and co-opted members for their relevant expertise which must not exceed the number of members who may be elected, plus the County Commissioner, County Chairman, County Treasurer, County Secretary, and County Youth Commissioner by virtue of their appointment.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Trustees

On appointment, all new Trustees are subject to a DBS check, plus a briefing from the County Chairman on the work and responsibilities of the Executive Committee.

In addition, specialist training is provided within the overall training programme of the Association.

d. Pay policy for key management personnel

The trustees consider its key management personnel comprise the management team at Blackwell Adventure.

e. Relationship with wider network of charities

The Scout Association - County of Birmingham is a separate educational charity in its own right, whilst at the same time acting within the overall structure of the National Scout Association. This structure allows for the formation of Scout Counties, Scout Districts and Scout Groups. The Scout County is answerable to the National Association and is responsible for overseeing the work of individual Scout Districts and through them individual Scout Groups. The Association also has very close working relationships with Girl Guiding Birmingham.

f. Trustees' indemnities

The County Executive is covered by The Scout Association's public liability and trustee indemnity insurance policies. Trustee indemnity insurance covers Trustees in the event that they are held personally liable for the loss of charity assets or for making a decision which results in the charity sustaining a loss in financial terms. It does not cover acts which the trustee knew (or should reasonably have known) would constitute a breach of trust, so deliberate malfeasance would not be covered.

g. Relationship with subsidiaries

The Scout Association – County of Birmingham controls the subsidiary undertaking Blackwell Adventure.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

The auditor, Cooper Parry Group Limited, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 29 April 2021 and signed on their behalf by:



Mr David Allen
County Chairman

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

Opinion

We have audited the financial statements of The Scout Association - County of Birmingham (the 'Parent Charity') and its subsidiaries (the 'Group') for the year ended 31 December 2020 which comprise the Consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charity's affairs as at 31 December 2020 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the Parent Charity has not kept sufficient accounting records; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charity or to cease operations, or have no realistic alternative but to do so.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the Parent Charity has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Parent Charity and how the Parent Charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Parent Charity's control environment and how the Parent Charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Parent Charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year;
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM (CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Cooper Parry Group Limited

Chartered Accountants
Statutory Auditor
One Central Boulevard
Blythe Valley Business Park
Solihull
West Midlands
B90 8BG

29 April 2021

Cooper Parry Group Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	358,094	112,420	470,514	42,471
Charitable activities	4	519,881	-	519,881	1,305,454
Other trading activities	5	1,013	-	1,013	1,734
Investments	6	8,201	-	8,201	8,129
Total income		887,189	112,420	999,609	1,357,788
Expenditure on:					
Charitable activities		757,701	75,081	832,782	1,375,700
Total expenditure		757,701	75,081	832,782	1,375,700
Net income/(expenditure) before net (losses)/gains on investments		129,488	37,339	166,827	(17,912)
Net (losses)/gains on investments	11	(11,718)	-	(11,718)	21,195
Net income		117,770	37,339	155,109	3,283
Transfers between funds	16	5,891	(5,891)	-	-
Net movement in funds		123,661	31,448	155,109	3,283
Reconciliation of funds:					
Total funds brought forward		1,165,131	129,412	1,294,543	1,291,260
Net movement in funds		123,661	31,448	155,109	3,283
Total funds carried forward	16	1,288,792	160,860	1,449,652	1,294,543

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

The notes on pages 20 to 40 form part of these financial statements.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	601,636	592,752
Investments	11	286,812	298,629
		888,448	891,381
Current assets			
Stocks	12	10,884	19,560
Debtors	13	15,837	31,256
Cash at bank and in hand		621,234	494,936
		647,955	545,752
Creditors: amounts falling due within one year	14	(40,917)	(142,590)
		607,038	403,162
Net current assets		607,038	403,162
Creditors: amounts falling due after more than one year	15	(45,834)	-
		1,449,652	1,294,543
Total net assets		1,449,652	1,294,543
Charity funds			
Restricted funds	16	160,860	129,412
Unrestricted funds	16	1,288,792	1,165,131
		1,449,652	1,294,543
Total funds		1,449,652	1,294,543

The financial statements were approved and authorised for issue by the Trustees on 29 April 2021 and signed on their behalf by:


Mr David Allen
County Chairman


Mrs Linda Gurmin
County Treasurer

The notes on pages 20 to 40 form part of these financial statements.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

CHARITY BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	280,685	289,182
Investments	11	286,812	298,629
		567,497	587,811
Current assets			
Stocks	12	-	8,676
Debtors	13	4,832	5,760
Cash at bank and in hand		373,832	319,145
		378,664	333,581
Creditors: amounts falling due within one year	14	(11,592)	(29,204)
		367,072	304,377
Net current assets		367,072	304,377
Total net assets		934,569	892,188
Charity funds			
Restricted funds	16	73,043	86,298
Unrestricted funds	16	861,526	805,890
Total funds		934,569	892,188

The financial statements were approved and authorised for issue by the Trustees on 29 April 2021 and signed on their behalf by:


Mr David Allen
County Chairman


Mrs Linda Gurmin
County Treasurer

The notes on pages 20 to 40 form part of these financial statements.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	18	129,958	14,243
		<hr/>	<hr/>
Cash flows from investing activities			
Dividends, interests and rents from investments		8,201	8,129
Purchase of tangible fixed assets		(64,360)	(88,975)
Movement in cash held by investment manager		99	794
		<hr/>	<hr/>
Net cash used in investing activities		(56,060)	(80,052)
		<hr/>	<hr/>
Cash flows from financing activities			
Cash inflows from borrowings		52,400	2,400
		<hr/>	<hr/>
Net cash provided by financing activities		52,400	2,400
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		126,298	(63,409)
Cash and cash equivalents at the beginning of the year		494,936	558,345
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	19	621,234	494,936
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 20 to 40 form part of these financial statements

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The Scout Association – County of Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are 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 financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The trustees have considered the impact of the COVID-19 pandemic on the finances of the Group and based on the level of reserves held and the forward projections (which include various elements of Government support such as furlough receipts, grant payments and a 'bounce-back' loan) and satisfied that no material uncertainties exist. Accordingly, the financial statements have been prepared on a going concern basis.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership Subscription

Membership subscriptions are payable in advance for a year ending on 31 March. The amount for the year ended 31 December 2020 is shown in the Statement of Financial Activities.

Dividend Income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2020. Associated tax recoveries are included for all amounts shown as income.

Donations

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents Receivable

Rents are accounted for on an accruals basis.

Grants

The charity receives grants in respect of its charitable activities. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Other income

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters..

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Accounting policies (continued)

1.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Land and Buildings	- 2% - 10% straight line
Staff Accomodation	- over 6 years on cost
Permanent equipment	- over 10 years on cost
Short term equipment	- over 3 years on cost
Equipment	- over 4 years on cost
Fixtures and fittings	- over 4 years on cost
Office equipment	- over 4 years on cost
Tented Village	- over 6 years on cost
Motor vehicles	- over 4 years on cost

No depreciation is provided on freehold land.

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Income and Endowments shown in the Statement of Financial Activities.

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities. The basis of fair value for quoted investments is equivalent to the market value, using the bid-price. Asset sales and purchases are recognised at the date of trade.

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

1.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight line basis over the lease term.

1.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. General information

The consolidated financial statements incorporate the results of the Scout Association – County of Birmingham and its subsidiary undertaking, Blackwell Adventure. The consolidated entity is referred to as 'group'.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	1,749	53,730	55,479	22,095
Grants	243,168	58,690	301,858	20,376
Coronavirus Job Retention Scheme Grant	113,177	-	113,177	-
	<u>358,094</u>	<u>112,420</u>	<u>470,514</u>	<u>42,471</u>
Total 2019	<u>21,652</u>	<u>20,819</u>	<u>42,471</u>	

Included within donations and legacies is £113,177 (2019: £nil) in respect of claims made in respect of staff who were furloughed under the governments Coronavirus Job Retention Scheme. The associated cost of these employees is disclosed in staff costs in note 8.

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Camp fees, lettings and other activities	235,280	235,280	934,303
County events	230,705	230,705	291,407
County shop	8,506	8,506	34,659
Subscriptions	45,390	45,390	45,085
Total 2020	<u>519,881</u>	<u>519,881</u>	<u>1,305,454</u>
Total 2019	<u>1,305,454</u>	<u>1,305,454</u>	

In 2019 all income from charitable was allocated to unrestricted funds.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Income from other trading activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Sundry income	1,013	1,013	1,734
	<u>1,013</u>	<u>1,013</u>	
Total 2019	<u>1,734</u>	<u>1,734</u>	

In 2019 all income from other trading activity was allocated to unrestricted funds.

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income	8,201	8,201	8,129
	<u>8,201</u>	<u>8,201</u>	
Total 2019	<u>8,129</u>	<u>8,129</u>	

In 2019 all investment income was allocated to unrestricted funds.

7. Expenditure - group

	Direct costs 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Expenditure on charitable activities	666,020	166,762	832,782	1,375,700
	<u>666,020</u>	<u>166,762</u>	<u>832,782</u>	
Total 2019	<u>1,157,865</u>	<u>217,835</u>	<u>1,375,700</u>	

Of the above expenditure £757,701 (2019: £1,349,337) was allocated to unrestricted funds and £75,081 (2019: £26,363) was allocated to restricted funds.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Expenditure - group (continued)

Analysis of direct costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	250,524	250,524	291,578
Activity costs	15,659	15,659	69,996
Catering costs	6,061	6,061	81,936
Depreciation	55,475	55,475	55,828
Other direct costs	8,627	8,627	11,023
Property maintenance	16,511	16,511	62,561
Rates and utilities	29,553	29,553	85,256
Activity and seasonal instructors	13,088	13,088	79,807
County shop	21,286	21,286	29,732
Activities, meetings and conferences	7,943	7,943	10,377
Online scout manager	6,481	6,481	7,560
Events expenditure	220,074	220,074	367,854
Website and communication costs	3,823	3,823	3,532
Donations	10,826	10,826	580
Rent	89	89	245
	<u>666,020</u>	<u>666,020</u>	<u>1,157,865</u>
Total 2019	<u>1,157,865</u>	<u>1,157,865</u>	

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Expenditure - group (continued)

Analysis of support costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	90,527	90,527	102,852
Insurance	18,975	18,975	26,698
Interest payable and bank charges	3,138	3,138	5,114
Legal, professional, accountancy and audit	31,057	31,057	42,182
Marketing and publicity	4,373	4,373	4,146
Motor and travel expenses	322	322	2,239
Office costs	14,767	14,767	25,776
Other support costs	3,603	3,603	8,828
	<u>166,762</u>	<u>166,762</u>	<u>217,835</u>
Total 2019	<u>217,835</u>	<u>217,835</u>	

8. Staff costs

	Group 2020 £	Group 2019 £
Wages and salaries	311,463	361,616
Social security costs	18,938	23,349
Contribution to defined contribution pension schemes	10,650	9,465
	<u>341,051</u>	<u>394,430</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2020 No.	Group 2019 No.
Operational (including seasonal staff)	13	23
Administration	2	2
	<u>15</u>	<u>25</u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The trustees consider its key management personnel comprise the management team. The total employment benefits including employer pension contributions of the key management personnel were £124,219 (2019: £122,955).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £1,290 were reimbursed or paid directly to 1 Trustee (2019 - £nil). The nature of the expenses related to bookkeeping fees and printing costs.

10. Tangible fixed assets

Group

	Land and Buildings £	Fixtures and fittings £	Office equipment £	Other fixed assets £	Total £
Cost or valuation					
At 1 January 2020	814,512	513,726	6,964	77,352	1,412,554
Additions	64,360	-	-	-	64,360
Disposals	-	(305,391)	-	-	(305,391)
At 31 December 2020	<u>878,872</u>	<u>208,335</u>	<u>6,964</u>	<u>77,352</u>	<u>1,171,523</u>
Depreciation					
At 1 January 2020	285,817	455,718	6,964	71,303	819,802
Charge for the year	42,086	10,747	-	2,643	55,476
On disposals	-	(305,391)	-	-	(305,391)
At 31 December 2020	<u>327,903</u>	<u>161,074</u>	<u>6,964</u>	<u>73,946</u>	<u>569,887</u>
Net book value					
At 31 December 2020	<u><u>550,969</u></u>	<u><u>47,261</u></u>	<u><u>-</u></u>	<u><u>3,406</u></u>	<u><u>601,636</u></u>
At 31 December 2019	<u><u>528,695</u></u>	<u><u>58,008</u></u>	<u><u>-</u></u>	<u><u>6,049</u></u>	<u><u>592,752</u></u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Tangible fixed assets (continued)

Charity

	Land and Buildings £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2020	426,552	305,391	731,943
Disposals	-	(305,391)	(305,391)
At 31 December 2020	<u>426,552</u>	<u>-</u>	<u>426,552</u>
Depreciation			
At 1 January 2020	137,370	305,391	442,761
Charge for the year	8,497	-	8,497
On disposals	-	(305,391)	(305,391)
At 31 December 2020	<u>145,867</u>	<u>-</u>	<u>145,867</u>
Net book value			
At 31 December 2020	<u><u>280,685</u></u>	<u><u>-</u></u>	<u><u>280,685</u></u>
At 31 December 2019	<u><u>289,182</u></u>	<u><u>-</u></u>	<u><u>289,182</u></u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Fixed asset investments

Group and Charity	Listed investments £
Cost or valuation	
At 1 January 2020	298,629
Revaluations	(11,718)
Transfers between classes	(99)
At 31 December 2020	<u>286,812</u>
Net book value	
At 31 December 2020	286,812
At 31 December 2019	<u>298,629</u>

The historical cost of these investments as at 31 December 2020 was £277,226 (2019: £277,226).

All the fixed asset investments are held in the UK and carried at fair value. Investments in equities and fixed interest securities are traded in quoted public markets. Holdings in common investment funds and unit trusts are at the bid price. The fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost.

12. Stocks

	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Goods for resale	<u>10,884</u>	<u>19,560</u>	<u>-</u>	<u>8,676</u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. Debtors

	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Due after more than one year				
Other debtors	641	2,641	641	2,641
	<u>641</u>	<u>2,641</u>	<u>641</u>	<u>2,641</u>
Due within one year				
Trade debtors	-	9,590	-	-
Other debtors	14,794	3,231	3,789	3,119
Prepayments and accrued income	402	15,794	402	-
	<u>15,837</u>	<u>31,256</u>	<u>4,832</u>	<u>5,760</u>

14. Creditors: Amounts falling due within one year

	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Bank loans	4,166	-	-	-
Trade creditors	4,631	11,410	2,841	3,745
Other taxation and social security	5,870	30,449	-	-
Other creditors	2,841	6,972	1,062	4,641
Accruals and deferred income	23,409	93,759	7,689	20,818
	<u>40,917</u>	<u>142,590</u>	<u>11,592</u>	<u>29,204</u>

Included in trade creditors is £2,310 (2019: £3,581) of funds held by the charity on behalf of other scout groups.

	Group 2020 £	Group 2019 £
Deferred income at 1 January 2020	77,101	74,381
Resources deferred during the year	6,902	77,101
Amounts released from previous periods	(77,101)	(74,381)
	<u>6,902</u>	<u>77,101</u>

The income that has been deferred relates to deposits for future events.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Creditors: Amounts falling due after more than one year

	Group 2020 £	Group 2019 £
Bank loans	45,834	-

Included within bank loans due within and after one year is £50,000 received from Barclays Bank UK plc in respect of a Bounce Bank loan. Interest on this loan is charged at 2.5% per annum with the UK government paying interest on the loan for the first 12 months. The term of the loan is 6 years with repayments commencing 13 months from the date of drawdown at a rate of £833.33 per month.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds						
Designated funds						
The Pikes Pool Centre	114,800	-	(2,800)	-	-	112,000
Property Development Fund	150,000	-	-	-	-	150,000
Refunds due to participants	-	-	-	57,729	-	57,729
	<u>264,800</u>	<u>-</u>	<u>(2,800)</u>	<u>57,729</u>	<u>-</u>	<u>319,729</u>
General funds						
General Funds	900,331	887,189	(754,901)	(51,838)	(11,718)	969,063
Total Unrestricted funds	<u>1,165,131</u>	<u>887,189</u>	<u>(757,701)</u>	<u>5,891</u>	<u>(11,718)</u>	<u>1,288,792</u>
Restricted funds						
Denis Vaughton	26,089	-	(5,697)	-	-	20,392
Pikes Pool Development Fund	21,238	-	(1,800)	-	-	19,438
Other donations	7,063	-	-	(7,063)	-	-
Mr J D Saville	22,391	100	(1,788)	(986)	-	19,717
Leddy Mayoral Donation (Pears Project)	14,228	-	-	(14,228)	-	-
SKE Foundation	3,000	-	(10,700)	7,700	-	-
Mr M C Below	8,527	-	-	(3,527)	-	5,000
Sustainability project	1,500	-	(150)	-	-	1,350
Hardship Fund	5,000	-	(2,000)	-	-	3,000

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Glamping Pod Village	20,376	-	(2,037)	-	-	18,339
Pears Project	-	53,630	(50,640)	12,213	-	15,203
Local Authority Grant	-	10,000	(269)	-	-	9,731
National Lottery Community Fund (RC Midlands Region)	-	48,690	-	-	-	48,690
	<u>129,412</u>	<u>112,420</u>	<u>(75,081)</u>	<u>(5,891)</u>	<u>-</u>	<u>160,860</u>
Total of funds	<u><u>1,294,543</u></u>	<u><u>999,609</u></u>	<u><u>(832,782)</u></u>	<u><u>-</u></u>	<u><u>(11,718)</u></u>	<u><u>1,449,652</u></u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Unrestricted funds						
Designated funds						
The Pikes Pool Centre	117,600	-	(2,800)	-	-	114,800
Property Development Fund	150,000	-	-	-	-	150,000
	<u>267,600</u>	<u>-</u>	<u>(2,800)</u>	<u>-</u>	<u>-</u>	<u>264,800</u>
General funds						
General Funds	914,080	1,316,593	(1,346,537)	(5,000)	21,195	900,331
Total Unrestricted funds	<u>1,181,680</u>	<u>1,316,593</u>	<u>(1,349,337)</u>	<u>(5,000)</u>	<u>21,195</u>	<u>1,165,131</u>
Restricted funds						
Denis Vaughton	31,786	-	(5,697)	-	-	26,089
Pikes Pool Development Fund	25,688	-	(4,450)	-	-	21,238
Other donations	7,063	-	-	-	-	7,063
Mr J D Saville	23,488	7,000	(8,097)	-	-	22,391
Leddy Mayoral Donation (Pears Project)	5,055	10,292	(1,119)	-	-	14,228
SKE Foundation	10,000	-	(7,000)	-	-	3,000
Mr M C Below	5,000	3,527	-	-	-	8,527
Sustainability project	1,500	-	-	-	-	1,500
Hardship Fund	-	-	-	5,000	-	5,000

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Glamping Pod Village	-	20,376	-	-	-	20,376
	<u>109,580</u>	<u>41,195</u>	<u>(26,363)</u>	<u>5,000</u>	<u>-</u>	<u>129,412</u>
Total of funds	<u><u>1,291,260</u></u>	<u><u>1,357,788</u></u>	<u><u>(1,375,700)</u></u>	<u><u>-</u></u>	<u><u>21,195</u></u>	<u><u>1,294,543</u></u>

Denis Vaughton - This balance will fund the future depreciation of a toilet block built at Pikes Pool.

Pikes Pool Development Fund - This balance will fund the future depreciation of the Rope Walk at Pikes Pool.

Other donations - To be used to meet the aims of The Scout Association.

Mr J D Saville - To be used as directed by J D Saville through the County Chair.

Leddy Mayoral Donation (Pears Project) - To be used to better the aims of hard to reach Scout groups in Birmingham as directed through the County Chair.

SKE Foundation - To be used towards the Big Idea.

Mr M C Below - To be used towards the National Scout and Guide Symphony Orchestra (NSGSO).

Sustainability Project - The funds have been utilised to insulate the walls in the "Mega Pod", part of the Glamping Pod village at Blackwell Court.

Hardship fund – This fund is to be used towards leaders uniform support.

Glamping Pod Village - National Lottery Community Fund money totalling approx £50k has been used to install 3 accessible pods with associated paving and fixings.

Pears Project – this fund is to be used for group support across Birmingham.

Local Authority Grant – This fund relates to Covid-19 support funding received which will be utilised to assist the charity in delivering its charitable activities.

National Lottery Community Fund (RC Midlands Region) - National Lottery Community Fund money totalling approx £49k which will go towards the accessible pods project.

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	601,636	-	601,636
Fixed asset investments	286,812	-	286,812
Debtors due after more than one year	641	-	641
Current assets	486,454	160,860	647,314
Creditors due within one year	(40,917)	-	(40,917)
Creditors due in more than one year	(45,834)	-	(45,834)
Total	<u><u>1,288,792</u></u>	<u><u>160,860</u></u>	<u><u>1,449,652</u></u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	592,752	-	592,752
Fixed asset investments	298,629	-	298,629
Debtors due after more than one year	2,641	-	2,641
Current assets	413,699	129,412	543,111
Creditors due within one year	(142,590)	-	(142,590)
Total	<u><u>1,165,131</u></u>	<u><u>129,412</u></u>	<u><u>1,294,543</u></u>

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2020 £	Group 2019 £
Net income for the period (as per Statement of Financial Activities)	155,109	3,283
Adjustments for:		
Depreciation charges	55,476	55,827
Dividends, interests and rents from investments	(8,201)	(8,129)
Decrease in stocks	8,676	2,530
Decrease/(increase) in debtors	14,089	(19,799)
Increase/(decrease) in creditors	(106,909)	1,726
Net (loss)/gain on investments	11,718	(21,195)
Net cash provided by operating activities	129,958	14,243

19. Analysis of cash and cash equivalents

	Group 2020 £	Group 2019 £
Cash in hand	621,234	494,936
Total cash and cash equivalents	621,234	494,936

20. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	494,936	126,298	621,234
Debt due within 1 year	-	(4,166)	(4,166)
Debt due after 1 year	-	(45,834)	(45,834)
	494,936	76,298	571,234

THE SCOUT ASSOCIATION - COUNTY OF BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

21. Capital commitments

	Group 2020 £	Group 2019 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	-	80,000
	<u> </u>	<u> </u>

22. Pension commitments

The group operates a defined contribution pension plan for certain of its employees in addition to using the NEST scheme to fulfil its auto enrolment obligation. The amount recognised as an expense in the period was £10,650 (2019: £9,465).

23. Operating lease commitments

The Group and the Charity had no commitments under non-cancellable operating leases at 31 December 2020.

24. Related party transactions

Blackwell Adventure invoiced The Scout Association - County of Birmingham a total of £8,143 (2019: £32,102) during the year.

During the year Blackwell Adventure paid The Scout Association - County of Birmingham £NIL (2019: £6,000) being the rent in respect of the properties at Blackwell Court and Pikes Pool