

**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
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**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.

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.

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**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.

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

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.

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**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;

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**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.

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**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.

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**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:

A handwritten signature in black ink, appearing to be 'D Allen', with a long horizontal stroke extending to the right.

D Allen – County Chairman

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

A handwritten signature in black ink, appearing to read 'J W Hinks LLP', with a stylized flourish at the end.

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

15 May 2023

THE SCOUT ASSOCIATION - COUNTY OF
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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	5				
County events		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	6				
Direct charitable activities		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

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**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		<u>691,326</u>	<u>231,110</u>	<u>922,436</u>	<u>770,420</u>
		<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					
		<u>277,564</u>	<u>231,110</u>	<u>700,308</u>	<u>576,991</u>
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					
		<u>1,267,179</u>	<u>390,693</u>	<u>1,657,872</u>	<u>1,520,117</u>
FUNDS	17				
Unrestricted funds				1,267,179	1,268,004
Restricted funds				<u>390,693</u>	<u>252,113</u>
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	<u>(10,537)</u>	<u>-</u>	<u>(10,537)</u>	<u>(14,436)</u>
NET CURRENT ASSETS		<u>191,634</u>	<u>231,110</u>	<u>422,744</u>	<u>311,390</u>
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				
Unrestricted funds				743,873	755,893
Restricted funds				<u>231,110</u>	<u>126,443</u>
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		<u>152,016</u>	<u>149,186</u>
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.

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.

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	40,996	32,411
		<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	-	276,485	276,485
	<u>1,403,485</u>	<u>276,485</u>	<u>1,679,970</u>

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Support costs	-	241,089	35,396	276,485

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	980,133	7,719	177,644
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	434,631	1,930	132,933
NET BOOK VALUE			
At 31 December 2022	545,502	5,789	44,711
At 31 December 2021	602,661	7,095	53,669

**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	30,594	10,200	-
At 31 December 2022	67,737	147,605	1,380,838
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	29,907	170	-
At 31 December 2022	34,463	82,791	686,748
NET BOOK VALUE			
At 31 December 2022	33,274	64,814	694,090
At 31 December 2021	-	20,041	679,464

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>

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	25,074	35,096	-	-
	<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)
	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
	482,253	(378,586)	-	103,667
TOTAL FUNDS	541,429	(439,615)	(9,167)	92,647

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	57,729	-	(57,729)	-
	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	3,000	-	(3,000)	-
	73,043	(56,624)	110,024	126,443
TOTAL FUNDS	934,569	(52,233)	-	882,336

**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)
	83,541	(92,128)	12,978	4,391
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
	60,631	(117,255)	-	(56,624)
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.

