

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

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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.

## **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.

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

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

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**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.

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

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**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.

**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.



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**TRUSTEES' REPORT - continued  
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**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;

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

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- 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.

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

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

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

HSBC Bank Plc  
130 New Street  
Birmingham  
B32 4JU

Lloyds Bank Plc  
25 Gresham Street  
London  
EC2V 7HN

Flagstone  
1<sup>st</sup> 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.

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

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**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:

A handwritten signature in black ink, appearing to be 'D Allen', written over a horizontal line.

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 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  
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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](http://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.



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**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	441	29,350	29,791	45,840
<b>Charitable activities</b>	5				
County events		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
<b>Total</b>		<b>1,583,901</b>	<b>164,647</b>	<b>1,748,548</b>	<b>1,576,903</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Direct charitable activities		1,329,325	190,587	1,519,912	1,389,606
Support costs		287,848	-	287,848	294,535
<b>Total</b>		<b>1,617,173</b>	<b>190,587</b>	<b>1,807,760</b>	<b>1,684,141</b>
Net gains/(losses) on investments		4,418	-	4,418	5,896
<b>NET INCOME/(EXPENDITURE)</b>		<b>(28,854)</b>	<b>(25,940)</b>	<b>(54,794)</b>	<b>(101,342)</b>
Transfers between funds	17	(1,054)	1,054	-	-
<b>Net movement in funds</b>		<b>(29,907)</b>	<b>(24,886)</b>	<b>(54,794)</b>	<b>(101,342)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,195,080	361,450	1,556,530	1,657,872
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,165,172</b>	<b>336,564</b>	<b>1,501,736</b>	<b>1,556,530</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	697,347	244,544	941,891	899,106
Investments	11	159,495	-	159,495	188,276
		<u>856,842</u>	<u>244,544</u>	<u>1,101,386</u>	<u>1,087,382</u>
<b>CURRENT ASSETS</b>					
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
		<u>733,196</u>	<u>210,781</u>	<u>943,977</u>	<u>771,756</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(419,885)	(118,761)	(538,646)	(287,419)
		<u>313,311</u>	<u>92,020</u>	<u>405,331</u>	<u>484,337</u>
<b>NET CURRENT ASSETS</b>					
		<u>313,311</u>	<u>92,020</u>	<u>405,331</u>	<u>484,337</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(4,981)	-	(4,981)	(15,189)
		<u>1,165,172</u>	<u>336,564</u>	<u>1,501,736</u>	<u>1,556,530</u>
<b>NET ASSETS</b>					
		<u>1,165,172</u>	<u>336,564</u>	<u>1,501,736</u>	<u>1,556,530</u>
<b>FUNDS</b>	17				
Unrestricted funds				1,165,172	1,195,080
Restricted funds				<u>336,564</u>	<u>361,450</u>
<b>TOTAL FUNDS</b>				<u>1,501,736</u>	<u>1,556,530</u>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	246,697	-	246,697	255,194
Investments	11	159,495	-	159,495	188,276
		406,192	-	406,192	443,470
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(101,202)	(118,760)	(219,962)	(33,827)
<b>NET CURRENT ASSETS</b>		235,330	198,398	433,728	369,883
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		641,522	198,398	839,920	813,353
<b>NET ASSETS</b>		641,522	198,398	839,920	813,353
<b>FUNDS</b>					
Unrestricted funds	17			641,522	620,479
Restricted funds				198,398	192,874
<b>TOTAL FUNDS</b>				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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Cash flows from financing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>139,822</b>	<b>(206,407)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>716,029</b>	<b>922,436</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>855,851</b>	<b>716,029</b>

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**

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

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**

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**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**

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**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**

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**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.

**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**

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

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

**THE SCOUT ASSOCIATION - COUNTY OF  
BIRMINGHAM**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**6. CHARITABLE ACTIVITIES COSTS**

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

**7. SUPPORT COSTS**

	<b>Finance £</b>	<b>Other £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Support costs	-	<b>254,227</b>	<b>33,621</b>	<b>287,848</b>

**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**

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

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:

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

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

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

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

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



**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 £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u><b>426,552</b></u>
<b>DEPRECIATION</b>	
At 1 January 2024	<b>171,358</b>
Charge for year	<u><b>8,497</b></u>
At 31 December 2024	<u><b>179,855</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u><b>246,697</b></u>
At 31 December 2023	<u><b>255,194</b></u>

**11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2024	<b>188,276</b>
Disposals	<b>(33,199)</b>
Revaluations	<u><b>4,418</b></u>
At 31 December 2024	<u><b>159,495</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u><b>159,495</b></u>
At 31 December 2023	<u><b>188,276</b></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	<b>21,982</b>
Cost	<b><u>137,513</u></b>
	<b><u>159,495</u></b>

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**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>7,139</b>	8,320	-	16
Other debtors	<b>214</b>	4,786	<b>214</b>	4,786
Prepayments	<b><u>70,625</u></b>	<u>30,896</u>	<b><u>40,938</u></b>	<u>12,968</u>
	<b><u>77,978</u></b>	<u>44,002</u>	<b><u>41,152</u></b>	<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  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**15. LOANS - GROUP**

An analysis of the maturity of loans is given below:

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

**16. LEASING AGREEMENTS**

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

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

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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>1,556,530</u>	<u>(54,794)</u>	<u>-</u>	<u>1,501,736</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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>813,353</u>	<u>26,567</u>	<u>-</u>	<u>839,920</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 £
<b>Unrestricted funds</b>				
General Fund	112,919	(92,440)	4,418	24,897
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	-	-	-
	<u>112,919</u>	<u>(95,240)</u>	<u>4,418</u>	<u>22,097</u>
<b>Restricted funds</b>				
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)
	<u>137,397</u>	<u>(132,927)</u>	<u>-</u>	<u>4,470</u>
<b>TOTAL FUNDS</b>	<u>250,316</u>	<u>(228,167)</u>	<u>4,418</u>	<u>26,567</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**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>974,983</u>	<u>(161,630)</u>	<u>-</u>	<u>813,353</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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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

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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**

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**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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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.