

# CITY OF COVENTRY SCOUT COUNTY

England & Wales · Charity number 524586

## Details

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Other names	CITY OF COVENTRY SCOUTS COUNTY, COVENTRY BOY SCOUTS LOCAL ASSOCIATION, COVENTRY SCOUTS
Status	Registered
Legal form	Other
Registered	1964-03-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Rough Close Tanners Lane Berkswell Coventry CV7 7DD
Phone	02476464310
Email	<a href="mailto:scoutcov3@outlook.com">scoutcov3@outlook.com</a>
Website	<a href="http://www.coventryscouts.org.uk">www.coventryscouts.org.uk</a>

## Activities

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**Objects:** THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** The City of Coventry Scout County provides leadership, advice and support for Scout Districts and, through them, Scout Groups in Coventry. The principle of Scouting is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens & as members of their local, national & international communities.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** COVENTRY
- Coventry City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£202,158	£192,791	-	-
2024-03-31	£486,910	£224,799	-	-
2023-03-31	£210,262	£203,423	-	-
2022-03-31	£167,322	£188,010	-	-
2021-03-31	£63,119	£104,137	-	-

## Trustees

Name	Role	Appointed
<b>Clive Bennett</b>	Chair	2022-07-16
Darren John Male		2025-09-16
Jordan Tooth		2024-09-17
Joseph James Vowles		2025-06-17
Luke Adrian FitzPackham		2016-07-20
MR DAVE HART		
MR MIKE PITHAM		
Mark Lee		2019-09-17
NIGEL ROBERT STAPLETON		
Phillip James Shaw Cracknell		2025-01-01
Robert Tansey		2015-07-22
Sarah Tooth		2024-09-17

**CITY OF COVENTRY SCOUT COUNTY**

England & Wales - Charity number 524586

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# Accounts

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# City of Coventry Scout County

## AGM Annual Report

2024-2025

**You're doing  
great and making  
a difference**

Thank you for being there



## **County Chair – Clive Bennett**

It has been another busy year for the County Trustee Board. In addition to the normal ongoing review, scrutinising and updating, where necessary, of all our policies and procedures we have had one or two one off situations with regard to safety to deal with.

Accidents and near misses create a great deal of, time consuming, work for the people involved but this can be alleviated by ensuring that all risk assessments and specific policies and procedures are in place. There is even more emphasis on compliance now which is the responsibility of the respective Group, District and County Trustee Boards.

The work regarding the buildings database is still ongoing. When completed, this will act as support and advice for Group Trustee Boards and inform them of what documents they need to have in place in order to be compliant with P.O.R. Many Groups across the County have already loaded documents into their file, which means their documents are all together in one secure place. If you have not already done so, I would urge you to upload your documents as soon as possible. It was highlighted to us at the County Conference, by Headquarters staff, that this kind of information will be something that Headquarters will be focusing on in the near future.

In December we held a Scout Council information evening, at the Jaguar Social Club, in order to update Members with regard to County plans.

In March we held our second consecutive annual conference which was a really well attended successful day with some excellent workshops. We were also really pleased to welcome a number of members from headquarters staff.

During recent months we have continued to plan the future of the Scout Shop in order to provide a bit more room and a more pleasant environment for the staff who spend so many hours in there, on behalf of the County. The Staff have already mastered the new till system.

The plans for the new Coffee Shop at Rough Close are under way and the new floor has already been laid, which is a massive improvement. Hopefully the coffee machine will soon be on its way to us.

The new building to replace the existing one on the Guild Field is well into the planning stage and we hope to see building start in the near future.

The real highlight of the year for the County was when we were asked to meet one of the Lord Lieutenants to be interviewed with regard to the Kings award for voluntary service. We will not know the outcome until the end of the year, but we have been informed that to get to this stage is a real achievement. If granted the award it would be the equivalent of an MBE.

I would like to thank everyone who has served on the County Trustee Board in the past year for their contribution and ideas. These people perform an amazing amount of unseen work.

Finally, a huge thank you to all of you, no matter what you do within Scouting. The variety of programme and activities you provide is fantastic and the smiles on the faces of the young people says it all and that is all down to you.

Enjoy your summer as we look forward to Scouting in 2025/26.

## **County Lead Volunteer – Phil Cracknell**

### **Together, We're Celebrating, Growing and Looking Ahead**

It's been just seven months since I stepped into the role of County Lead Volunteer for the City of Coventry Scouts — and what a journey it's already been.

These first few months have been all about connection. From the outset, I've made it my mission to get out and about: to listen, to learn, and most importantly, to meet the people who make Scouting happen across our County. Whether attending section evenings, supporting the Coventry Gang Show, or celebrating our young people's achievements at award events, I've been constantly reminded that Coventry Scouts is built on passion, teamwork, and an unwavering belief in young people.

I've been truly inspired by the energy, commitment, and resilience of both our volunteers and our young people. It's been a joy to visit Scout Groups across the City, to spend time at Rough Close, and to join District AGMs like Charterhouse and Caludon. National events such as Summit: The Scouts' National Conference, and the St George's Day Parade and Scout Service at Windsor, have highlighted just how connected we are to the wider movement — and just how special our local contribution is.

A key moment for us was our County Conference earlier this year — a gathering full of energy, collaboration and vision. It wasn't just a meeting; it was a celebration of who we are, and a chance to shape the future together. Thank you to everyone who attended and contributed to setting our County's direction of travel over the coming years.

### **Reflecting on Change**

As we look back over the past year, we also reflect on a period of significant transformation within Scouting — both nationally and here in Coventry.

The introduction of new volunteer roles, team-based working, and a refreshed volunteering journey has meant important changes to how we structure our teams and deliver Scouting. And we know this kind of transformation isn't always easy. It's natural to feel challenged when change touches long-standing systems and routines.

But through all of this, I've witnessed something powerful: a spirit of adaptability, care, and commitment. To every volunteer who has stepped into a new role, embraced a new way of working, or supported someone else through the process — thank you. Your dedication has ensured we continue offering life-changing experiences to young people across the City, even in times of transition.

### **Safety: Our Shared Priority**

As we approach the end of another busy term, I want to take a moment to highlight something that lies at the heart of everything we do: keeping young people safe.

Safe Scouting isn't just a policy or a checklist — it's a culture. It lives in how we plan our activities, how we care for each other, and how we lead with empathy and accountability. Thank you to everyone who champions this every day. Together, we are creating environments where young people can explore, grow, and thrive — safely and confidently.

### **Looking Ahead**

As we look to the future, I feel incredibly hopeful. The County Team is already working on an exciting programme of opportunities — from adventurous experiences and celebration events to leadership development and new ways to support one another.

The year ahead is about building on our strengths, embracing what's possible, and continuing to deliver exceptional Scouting for every young person across Coventry. And just as importantly, it's about ensuring every volunteer feels supported, valued, and proud of the role they play in making it all happen.

Thank you for welcoming me into this role with such warmth and openness. Thank you for the time, care, and creativity you give to Scouting — in every meeting, every camp, every kind word of encouragement.

Together, we are creating something truly special. Together, we are building a Scouting movement in Coventry that is proud, safe, and full of opportunity.

## **FINANCE REPORT 2024-25 Dave Hart**

Over the last few years our two major incomes have been from the Trading Post and Rough Close, From the 2023/24 County Budget it was decided that the surplus generated from these two activities would remain within the Trading Post and Rough Close and the County would rely on the membership fees paid into the County and any interest earned from our investments and savings.

At last year's annual meeting it was announced that within the County we had received two major amounts of money. One from an anonymous donor of £134,949 for use for the promotion of Scouting in Coventry and £117,924 from 'Mr Stan (Kim) Veasey' for the use at Rough Close. These amounts have been saved in a higher interest savings account the interest of which will help support Scouting in Coventry.

During the year we were hit with two major setbacks the most significant being the unfortunate passing of 'David Miller', this has meant a major disruption to the operation of the Trading Post. Currently it can only open on a Saturday, whereas it was open Saturdays and Sunday's. I am pleased to say that after improvements to the operation and the continuation of the on-line platform we are now beginning to return to normal operations and the Trading Post is continuing to benefit Coventry members and members of surrounding Counties.

The second setback was due to an accident with the All-Terrain Vehicle which was a write off and had to be replaced. During the year we had to invest in a new Ride on Mower. Both of these events made a significant dent in our resources. Funding from the Friends of Rough Close monthly draw was able to provide some funds to help with this expense. We also have to consider the rising costs of utilities.

Other than our wonderful volunteers our main asset is Rough Close, with the continuing emphasis on Safety maintenance is a continued expense the Management team are continually reviewing all aspects of safety and the cost of making Rough Close a safe environment for young people.

It is the intention of the County to replace the Guild Cabin later on this year. The County Trustees have agreed to making the funding available to achieve this, and a planning application has been submitted.

## **County Administration**

### **Annual Census 2025:**

Squirrels: 146; Beavers: 504; Cub Scouts: 603; Scouts: 600; Explorer Scouts: 259; Adult Volunteers 897  
Squirrel Dreys 13; Beaver Colonies 35; Cub Scout Packs 36; Scout Troops 34; Explorer Scout Units 16  
3 Districts: Bablake; Caludon; Charterhouse

**County Trustee Board:** met 11 times and held discussion on a range of issues within the County including Safety and Safeguarding which are on each meeting agenda.

## **ROUGH CLOSE ANNUAL REPORT 2025**

The winter of 2023/24 never seemed to end, we were forced to cancel camps and activities due to the weather, again we could not get onto the fields to mow until late May. We even had to cancel the annual Big Walk as the Back Track was flooded and unsafe. Once Spring did arrive, we started to become busy once again.

Improvements are always on the mind of the management committee over the year we have been able to erect two more fire bowl shelters which are proving to be very popular. Most of the materials for these shelters came from stocks we already have, plus recycled from our own woodland.

In order to improve the facilities for the week-end crew we completed the refurbishment of the Crew Quarters, this now provides two person bunk rooms and a separate toilet. This was completed by the mid-week crew.

Other than our own Service Crews we have had volunteers from national Grid who repainted the interior of the Main Toilet block, JLR who modified and painted the Pedal Car track and Lloyd's bank staff who have cleared areas and planted 200 trees donated by Woodland Trust. We also had help from a few of our local Groups who gave up their time to help.

We held a volunteer Open Day although the numbers were a little disappointing the result was tremendous, recruiting more volunteers to both our mid-week crew and more occasional weekend help.

Every five years we have to have an electrical inspection thus ensuring the electrical safety of the site. This was held during the year and with little maintenance we now have the certification again.

Over the last winter we have had to endure some quite severe storms this has meant we have lost trees and had a lot of damage. During one storm a large Oak tree came down adjacent to the campfire circle. The safe removal of the branches and trunk was carried out by our mid-week crew. During a subsequent storm we lost a large Oak from near Pocket Site nine and a number of large Lime Trees along by our perimeter fence. Both incidents needed contractors to remove the trees and in the case of the limes repair the perimeter fence which was severely damaged by the trees. The timber from these fallen trees will be milled into useful lengths and used for buildings and fencing around Rough Close.

Towards the end of the year, we were able to announce that preparations had started to replace the Guild Cabin which, when first constructed, was a repurposed building back in 1974. The new building will include toilets and a Special Needs facility along with a day room and modern kitchen. It will sit on a larger footprint of the existing cabin.

Over the last few months we have started to change over our booking system to On-Line-Scout Manager (OSM). Hopefully when fully functional it will help groups book their camps and activities.

The Friends of Rough Close funds have again helped to pay for some of the costs over the last year namely the purchase of the new mower. The 200 Club has been in existence for approximately twenty years but we could still welcome more members. If you would wish to help, please contact Dave Hart or Nigel Stapleton.

The saddest part of the year was the passing of 'David Miller', David had been a stalwart of the County and the long-serving Badge Secretary and manager of our Trading Post. He introduced the on-line purchasing platform Badges & Things. He will be sorely missed at Rough Close and by the whole of Coventry Scouting.

We are constantly looking for new volunteers to help with the running of Rough Close with general maintenance, activity instructors, front of house staff helping with bookings and helping in the Trading Post. If you are interested, please contact Dave Hart or Nigel Stapleton.

### **Rough Close Management Committee.**

Dave Hart (Chair), Nigel Stapleton, Brian Beever, Bob Tansey, Stuart Grundy (Crew Leader), Bob Tabb, Alex Nicholson, Colin James, Andrew Kates, John Loscombe, Pete Marsden.

Clive Bennett (County Chair) and Phil Cracknell (CLV) are Ex-Officio members.

### **Volunteering Development Report 2025 - Ashley Hyde**

Since last year's AGM a lot of changes have taken place both in the County and Nationally as well.

Nationally the transformation finally came into effect in November after nearly 3 years of build-up.

This has brought some frustrations to many people, with role name changes, feeling unsure about changes to processes and also the new Membership system. For the most part the transformation has been successful. The transformation was never an attempt to change what we do with our young people – what we do at squirrels, beavers, cubs, scouts, explorers and network is still exactly the same. Please do get in touch if you want any support

The County Volunteering Development team is there to support all our volunteers in their roles and is responsible for: Learning support (including First Response) – i.e. trainers, learning assessment, access

- Safety
- Safeguarding
- Awards
- Welcome conversations and the Volunteer Journey

Since the last AGM, as a County we have changed the way that we offer the first response courses in that previously we ran courses as and when groups approached us and opened up spaces to the rest of the County. While we did manage to run many courses and validate people's profiles, and the courses were advertised in email news letters and on the County Leaders' Facebook page there was still some backlash about people not getting to hear about the courses.

This year we are running a course every two months. Again, I am posting details on the County Facebook page but also emailing the details to everyone in the County using the Membership System as well to ensure that we can fill the courses as early as possible. If groups approach us as a team to run a course for them then we are still happy to accommodate this as well.

From a first response point of view, since last AGM we have renewed training for 91 volunteers in County-run courses. We have also ran two Mental Health first aider courses (November and February) since the last AGM.

As always, I am here to support and happy to take your queries – please be mindful that it may sometimes take time to come back to emails as I do have to balance my volunteer time around family and work commitments, so if you email me I will get back to as soon as possible. If there is something that needs actioning but has an important deadline, please feel free to call me so I can make sure deadlines are met. I am happy to come along to meet with people to help with the support you may need, just let me know with enough notice for me to say yes or no.

If you are interested in joining the team in any way, please let me know.

Between now and the end of the year I will also be supporting the County by standing in as the District Lead Volunteer for Charterhouse alongside the Volunteering Development Team Lead role so please bear that in mind when sending emails, I'm never ignoring people but it may sometimes take a bit of time for me to come back to you.

email: [ashley.hyde@coventryscouts.org.uk](mailto:ashley.hyde@coventryscouts.org.uk) Mobile: 07921 869919

## **Coventry Gang Show: - Nicki Newman and Kayleigh Sheerman**

### **A Resilient Year and a Bright Future**

This past year was a unique and challenging one for the Coventry Gang Show, marked by a significant shift in our approach due to a smaller core team and financial constraints. While we weren't able to deliver the full theatrical production, young people have come to expect, we channelled our efforts into a successful cabaret fundraiser. This event wasn't just a show; it was a crucial step towards our goal of returning to the stage in 2026 and providing the young people of Coventry with the complete Gang Show experience they deserve.

The success of the cabaret was a testament to the incredible hard work and dedication of everyone involved. Our small team pulled together magnificently, and we were overwhelmed by the support from fellow Scouters across multiple districts. Their invaluable help backstage, in wardrobe, and front of house was instrumental in making the three shows over the weekend possible. The cast themselves showed immense commitment, working tirelessly to put on a fantastic performance while clearly enjoying the process.

One of the enduring strengths of Coventry Gang Show is its ability to foster new connections and friendships. Each year, we welcome new participants, and it's truly special to see Scouts from different parts of the county come together, united by shared passions. This unique opportunity allows them to build relationships they wouldn't otherwise form. We consistently witness individuals grow in confidence year after year. This was particularly evident in our Under 16s Trophy recipient, Milly. A year ago, Milly would have shied away from singing solos or joining the dance team, but this year, she did both with remarkable courage and talent – a truly well-deserved recognition.

Our fundraising team has also worked exceptionally hard throughout the year, and their efforts are ongoing. We are committed to continuing our fundraising initiatives to ensure that this amazing experience remains accessible to as many young people as possible.

While this year presented its own set of challenges, the resilience, dedication, and collaborative spirit demonstrated by everyone involved have laid a strong foundation for the future. We are incredibly excited about the prospect of bringing the full Coventry Gang Show back to the stage in 2026, and we are confident that with continued support, we will achieve this goal.

### **2024/5 D of E Report – Bob Tansey**

Thank you, to all Young Persons, Explorer Scout Leaders, Supporters of Leaders, Parents, and anyone in the Districts, county who have helped over this last year, in being involved in the County D of E programme. It has been great to see young people, Leaders and helpers, once again, camping, holding Unit, and District events getting involved in the Scheme over the last few years since Covid,

It is also very good to see the young person's getting involved in all sorts of events, putting the word out there to other young person's about D of E, which shows our commitment to this scheme in Coventry, A Certificate received from the D of E to City of Coventry Scouts, shows that the participants spent 1183 hours volunteering between 1<sup>st</sup> April 2024 and 31<sup>st</sup> March 2025, which equates to a social value of £7570 for those hours.

In relation to Young Leaders, I still have a few things that I would like get into place, so that sections, groups, and units will benefit a lot more, from the skills that they have, and can pass on to younger persons, a thank you to all of the leaders who are working on the YL modules to achieve this,

A quick word on Gang show, as I know a number of Explorer Scouts do take part in this show, while in a different style this year, it is still great to see the involvement of young persons, taking part which has in the past aided some parts of the D of E programme and still does,

Remembrance Day Service in Coventry with about 200 Young Persons attending, including Explorer Scouts, at which we were given a special job of assisting laying of the wreath's at the Memorial column in the Park, thank you to the persons selected. Once again it was good to see, all turn out neat, tidy and a credit to our County

In relation to D of E awards, and participation, a number of changes that were made in this scheme during the pandemic, are now being re-looked at, and a return to the previous system with a good deal of upgrades is being implemented, along with the training that the leaders now require, thank you to all leaders for what you do to in getting these award levels, we have 448 persons in Coventry taking part, at various levels.

With 8 Bronze Awards 9 Silver awards, 10 Gold awards awarded, since 01/04/24 to 1<sup>st</sup> April 2025, in Coventry. Scouting alone, well done to all those young person's on their achievement, which also gives them the equivalent Scout awards,

Finally once again a big thank you everyone in the County, for all of your help through this Year, District Trustee Boards, Explorer Scout Unit's Leaders, Assistants, Parents, Helpers, Scout Groups, and sections that have helped in keeping Explorer Scouting going in Coventry.

### **Scouting Support Team – Luke FitzPackham**

The Scouting Support Team has had a productive year, focusing on modernising our infrastructure and supporting local groups through transition and new systems.

We've updated the County websites to make them more user-friendly and informative, and restructured the mailing system to improve communication across the County. In the Scout Shop, a new till system has been introduced to streamline service – a big thank you to our shop volunteers for their patience and support during this transition.

We're pleased to report that Rough Close campsite is now available for online bookings through OSM, making it easier for sections to plan and manage their visits. A huge thanks to Jordan, Nigel, and the others at the campsite for their ongoing dedication and hard work in bringing this to life.

The County-wide buildings audit has also seen great progress. Over half of our groups are well on their way to completing the system, and we're grateful to those who have been uploading their documentation – your cooperation is helping us maintain safe, compliant, and well-managed facilities. We will begin to sit down with groups over the next term to go through and help any groups who are struggling.

Special thanks to Sarah for her tireless fundraising efforts this year – securing fantastic prizes and organising events that have brought people together and raised valuable funds for Scouting across Coventry.

There's still plenty to do, and if you'd like to get involved with the support team, please don't hesitate to reach out. Every bit of help makes a difference.

**Roll of Honour**

**2024 – 2025**

**Kings Scout Award**

Avani Heer  
Bobby Dickenson  
Jake Pritchard

Ella Brown  
Jessica Ralph  
Millie Smedley

Alex Clavin  
Ethan Fletcher  
Joseph Vowles

**Member of the Order of the British Empire**

Gareth Hopkins MBE

**Duke of Edinburgh Award**

**Gold = 10**

**Silver = 9**

**Bronze = 8**

**Silver Wolf**

Ian Coates

**Silver Acorn**

Barry Gallard  
Elizabeth Jones

Jennifer Phillips-Parham  
Maureen Moreton

Stuart Grundy

**Award for Merit**

Benjamin Cheyne  
Cheryl Krohn

Dean Purdy  
Martin Rush

Rosemary Smart  
Scott Morgan

Simon West  
Thomas Cheyne

**Chief Scout Commendation for Good Service**

Andrew Gaga  
David Walton

Dawn Gaga  
Georgie Gaga

Justine Hunt

**In Remembrance**

David Leeson (4<sup>th</sup> Coventry)  
David Miller (Bablake District)

David Parkes (48<sup>th</sup> Coventry)  
William (Bill) Matterson

**County Office:**

City of Coventry Scout County

Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD

Tel.: 024-7646-4310

County Website: [www.coventryscouts.org.uk](http://www.coventryscouts.org.uk) Email: [secretary@coventryscouts.org.uk](mailto:secretary@coventryscouts.org.uk)

**Rough Close Campsite:**

Rough Close Reception: Open weekends only Tel.: 024-7646-4310

Campsite Website: [www.roughclose@coventryscouts.org.uk](http://www.roughclose@coventryscouts.org.uk) Campsite: [roughclose@coventryscouts.org.uk](mailto:roughclose@coventryscouts.org.uk)

**Trading Post:** Opening hours Saturday 10:00-13:00, 14:00-16:00

**Badges & Things:** <https://www.badgesandthings.co.uk/>

**Adult & Youth Recruitment:** Tel.: 0845-643-1048

Charity registration number 524586

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# CITY OF COVENTRY SCOUT COUNTY

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity registration number** 524586  
**Scout Association Registration number** 10000079  
**Registered Office** Rough Close Scout Campsite,  
Tanners Lane  
Berkswell  
CV7 7DD

**County Trustee Board** (Note: ex = Ex-officio, el = elected, co = co-opted)

**County Lead Volunteer** Phil Cracknell (ex)

**County Youth Lead Volunteer** vacant (ex)

**County Chair** Clive Bennett (el)

**County Treasurer** Dave Hart (el)

**County Trustees** Nigel Stapleton (el)  
Luke FitzPackham (el)  
Bob Tansey (el)  
Mike Pitham (el)  
Mark Lee (el)  
Sarah Tooth (co)  
Jordan Tooth (co)

**Independent Examiner** Azets Audit Services  
3Mc Middlemarch Business Park  
Siskin Drive  
Coventry  
CV3 4FJ

**Bankers** Barclays Bank plc  
25 High Street  
Coventry  
CV1 5RE

**Investment Managers** Barclays Bank Trust Co Limited

**Legal Advisers** Richardson & Davies  
3 Park Road  
Coventry  
CV1 2LE

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# CITY OF COVENTRY SCOUT COUNTY

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# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The principal purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition, it aims to ensure that the aims of the National Association are communicated effectively to the membership and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite).
- Encourage District Lead Volunteers in their work with Groups and Sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended trustee board.

#### Financial review

The unrestricted deficit for the year was £16,906 (2024 - £144,760 surplus).

As at 31 March 2025 the charity had net assets of £866,304 (2024 - £858,787). £155,675 (2024 - £131,252) related to restricted funds.

The Trustee Board remains satisfied that the funds are adequate to support the ongoing operations of the County. The year ahead will see a significant spend on the replacement of one of the buildings on the Rough Close site. This investment will provide more modern facilities for the users of the campsite.

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2025 were broadly in line with target.

# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Structure, governance and management

i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association (TSA), and Policy Organisation and Rules (POR) of The Scout Association.

ii) County Constitution is as per The Scout Association POR – Chapter 5

iii) The County Trustee Board is composed of between min 5 and max of 12 Trustees. Includes ex-officio members (County Lead Volunteer and County Youth Lead Volunteer), elected and co-opted. Co-opted members serve only 1 year.

iv) The County Trustee Board's investment powers are governed by Royal Charter.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr C Bennett

Mr D Hart

Mr N Stapleton

Mr L FitzPackham

Mr R Tansey

Mr M Pitham

Mr M Lee

Ms S Tooth

(Appointed 14 September 2024)

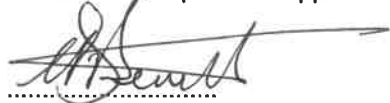
Mr J Tooth

(Appointed 14 September 2024)

Ms M Cox

Ms E Rendall

The trustees' report was approved by the Board of Trustees.



Mr C Bennett

Trustee

Date: 16/06/2025

# CITY OF COVENTRY SCOUT COUNTY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CITY OF COVENTRY SCOUT COUNTY

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I report to the trustees on my examination of the financial statements of City of Coventry Scout County (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across ~~no~~ other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
Robert Anderson FCA  
**Azets Audit Services**

3Mc Middlemarch Business Park  
Siskin Drive  
Coventry  
West Midlands  
CV3 4FJ  
United Kingdom

Dated: 16/6/25

# CITY OF COVENTRY SCOUT COUNTY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	18,021	25,000	43,021	152,265	117,925	270,190
Charitable activities	4	88,324	-	88,324	104,109	-	104,109
Other trading activities	5	67,519	-	67,519	110,329	-	110,329
Investments	6	3,294	-	3,294	2,282	-	2,282
<b>Total income</b>		<u>177,158</u>	<u>25,000</u>	<u>202,158</u>	<u>368,985</u>	<u>117,925</u>	<u>486,910</u>
<b>Expenditure on:</b>							
Raising funds	7	61,675	-	61,675	110,754	-	110,754
Charitable activities	8	130,539	577	131,116	113,469	577	114,046
<b>Total expenditure</b>		<u>192,214</u>	<u>577</u>	<u>192,791</u>	<u>224,223</u>	<u>577</u>	<u>224,800</u>
Net gains/(losses) on investments	12	(1,850)	-	(1,850)	(3)	-	(3)
<b>Net movement in funds</b>		<u>(16,906)</u>	<u>24,423</u>	<u>7,517</u>	<u>144,759</u>	<u>117,348</u>	<u>262,107</u>
Fund balances at 1 April 2024		<u>727,535</u>	<u>131,252</u>	<u>858,787</u>	<u>582,776</u>	<u>13,904</u>	<u>596,680</u>
<b>Fund balances at 31 March 2025</b>		<u><u>710,629</u></u>	<u><u>155,675</u></u>	<u><u>866,304</u></u>	<u><u>727,535</u></u>	<u><u>131,252</u></u>	<u><u>858,787</u></u>

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

All income and expenditure derive from continuing activities.

# CITY OF COVENTRY SCOUT COUNTY

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14		315,153		317,652
Investments	15		30,663		32,513
			<u>345,816</u>		<u>350,165</u>
<b>Current assets</b>					
Stocks	16	54,609		37,618	
Debtors	17	6,801		7,597	
Cash at bank and in hand		465,081		468,688	
		<u>526,491</u>		<u>513,903</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(6,003)</u>		<u>(5,281)</u>	
Net current assets			520,488		508,622
<b>Total assets less current liabilities</b>			<u>866,304</u>		<u>858,787</u>
<b>Income funds</b>					
Restricted funds	19		155,675		131,252
<u>Unrestricted funds</u>					
Designated funds	20	22,877		22,877	
General unrestricted funds		<u>687,752</u>		<u>704,658</u>	
			<u>710,629</u>		<u>727,535</u>
			<u>866,304</u>		<u>858,787</u>

The financial statements were approved by the Trustees on 16/06/2025



Mr C Bennett  
Trustee

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

City of Coventry Scout County is a charitable trust

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

Property	25 years. and 10 years straight line basis
Norton Cabin	25 years straight line basis
Plant and equipment	20% reducing balance basis

Freehold land included in property is not depreciated.

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

#### 1.7 Fixed asset investments

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

#### 1.8 Impairment of fixed assets

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

#### 1.9 Stocks

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

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

#### 1.10 Cash and cash equivalents

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.12 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	1,574	-	1,574	134,949	117,925	252,874
Grants receivable	-	25,000	25,000	-	-	-
Levy receivable	16,447	-	16,447	17,316	-	17,316
	<u>18,021</u>	<u>25,000</u>	<u>43,021</u>	<u>152,265</u>	<u>117,925</u>	<u>270,190</u>

During the previous year an anonymous legacy of £134,949 (unrestricted) and a legacy of £117,925 from Stan Veasey (restricted for use within Rough Close) were received.

During the current year a grant of £25,000 has been received from The 29th May 1961 Charitable Trust to help fund the replacement of the Guild Cabin.

# CITY OF COVENTRY SCOUT COUNTY

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

### 4 Charitable activities

	<b>Charitable Income 2025 £</b>	<b>Charitable Income 2024 £</b>
Rough Close income	82,139	88,731
Other income	6,185	15,378
	<u>88,324</u>	<u>104,109</u>

### 5 Other trading activities

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Equipment department, campsite bar and providore	67,519	110,329

### 6 Investments

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Income from other investments	1,287	842
Bank and other interest	2,007	1,440
	<u>3,294</u>	<u>2,282</u>

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Raising funds	2025 £	2024 £
<u>Trading costs</u>		
Purchases and cost of sales	47,656	93,314
Support costs	14,019	17,440
	<u>61,675</u>	<u>110,754</u>
Trading costs	<u>61,675</u>	<u>110,754</u>
	<u><u>61,675</u></u>	<u><u>110,754</u></u>
8 Charitable activities	2025 £	2024 £
Campsite costs	68,497	69,789
Section and other project costs	3,221	8,670
Project costs	4,678	3,807
Other costs	6,849	-
	<u>83,245</u>	<u>82,266</u>
Share of support costs (see note 9)	43,529	28,344
Share of governance costs (see note 9)	4,342	3,436
	<u>131,116</u>	<u>114,046</u>
	<u><u>131,116</u></u>	<u><u>114,046</u></u>
<b>Analysis by fund</b>		
Unrestricted funds	130,539	113,469
Restricted funds	577	577
	<u>131,116</u>	<u>114,046</u>
	<u><u>131,116</u></u>	<u><u>114,046</u></u>

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	38,373	-	38,373	37,515	-	37,515
Administration and running costs	17,647	-	17,647	6,595	-	6,595
Accountancy	-	5,870	5,870	-	4,750	4,750
AGM costs	-	-	-	-	360	360
	<u>56,020</u>	<u>5,870</u>	<u>61,890</u>	<u>44,110</u>	<u>5,110</u>	<u>49,220</u>
Analysed between						
Trading	12,491	1,528	14,019	15,766	1,674	17,440
Charitable activities	43,529	4,342	47,871	28,344	3,436	31,780
	<u>56,020</u>	<u>5,870</u>	<u>61,890</u>	<u>44,110</u>	<u>5,110</u>	<u>49,220</u>

Governance costs includes payments to the accountants for preparing the financial statements and completing the independent examination.

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

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

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

### 12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Revaluation of investments	<u>(1,850)</u>	<u>(3)</u>

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Taxation

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

#### 14 Tangible fixed assets

	Property	Norton Cabin	Plant and equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	587,253	144,054	95,265	826,572
Additions	-	-	35,874	35,874
	<u>587,253</u>	<u>144,054</u>	<u>131,139</u>	<u>862,446</u>
At 31 March 2025	587,253	144,054	131,139	862,446
	<u>587,253</u>	<u>144,054</u>	<u>131,139</u>	<u>862,446</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	319,944	100,835	88,141	508,920
Depreciation charged in the year	26,574	5,762	6,037	38,373
	<u>346,518</u>	<u>106,597</u>	<u>94,178</u>	<u>547,293</u>
At 31 March 2025	346,518	106,597	94,178	547,293
	<u>346,518</u>	<u>106,597</u>	<u>94,178</u>	<u>547,293</u>
<b>Carrying amount</b>				
At 31 March 2025	240,735	37,457	36,961	315,153
	<u>240,735</u>	<u>37,457</u>	<u>36,961</u>	<u>315,153</u>
At 31 March 2024	267,309	43,219	7,124	317,652
	<u>267,309</u>	<u>43,219</u>	<u>7,124</u>	<u>317,652</u>

#### 15 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2024	32,513
Valuation changes	(1,850)
	<u>30,663</u>
At 31 March 2025	30,663
	<u>30,663</u>
<b>Carrying amount</b>	
At 31 March 2025	30,663
	<u>30,663</u>
At 31 March 2024	32,513
	<u>32,513</u>

#### Fixed asset investments revalued

Unlisted investments comprise Common Investment Funds, market values for which are provided by the fund managers. The historic cost of investments held as at 31st March 2025 was £38,597 (2024 - £38,597).

# CITY OF COVENTRY SCOUT COUNTY

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

<b>16</b>	<b>Stocks</b>	<b>2025</b>	<b>2024</b>
		£	£
	Finished goods and goods for resale	54,609	37,618
		<u>          </u>	<u>          </u>
<b>17</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Trade debtors	6,801	7,597
		<u>          </u>	<u>          </u>
<b>18</b>	<b>Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
		£	£
	Trade creditors	843	531
	Other creditors	5,160	4,750
		<u>          </u>	<u>          </u>
		<u>6,003</u>	<u>5,281</u>
<b>19</b>	<b>Restricted funds</b>		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Project Dome Fund	4,422	-	(577)	3,845	-	(577)	3,268
Stan Veasey Legacy Fund	-	117,925	-	117,925	-	-	117,925
Guild Cabin	-	-	-	-	25,000	-	25,000
	<u>13,904</u>	<u>117,925</u>	<u>(577)</u>	<u>131,252</u>	<u>25,000</u>	<u>(577)</u>	<u>155,675</u>

- a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending the camp.  
b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.  
c) The Stand Veasey Legacy Fund is restricted for use within Rough Close.  
d) The Guild Cabin Fund relates to funding for a replacement cabin.

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2023 £	Incoming resources £	Balance at 1 April 2024 £	Incoming resources £	Balance at 31 March 2025 £
Group Headquarters Development Fund	22,877	-	22,877	-	22,877
	<u>22,877</u>	<u>-</u>	<u>22,877</u>	<u>-</u>	<u>22,877</u>

a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.

b) The Group Headquarters Development Fund is represented by cash on deposit.

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	311,118	4,035	315,153	4,612	317,652
Investments	30,663	-	30,663	-	32,513
Current assets/(liabilities)	368,848	151,640	520,488	126,640	508,622
	<u>710,629</u>	<u>155,675</u>	<u>866,304</u>	<u>131,252</u>	<u>858,787</u>

#### 22 Financial commitments, guarantees and contingent liabilities

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise

#### 23 Related party transactions

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

#### 24 Funds held as agents

During the year the charity received grant income of £19,000 relating to the Godiva Explorer Unit. These amounts were subsequently paid to the Godiva Explorer Unit. At the balance sheet date no funds were held on behalf of the Godiva Explorer Unit.

Charity registration number 524586

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# CITY OF COVENTRY SCOUT COUNTY

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity registration number** 524586  
**Scout Association Registration number** 10000079  
**Registered Office** Rough Close Scout Campsite,  
Tanners Lane  
Berkswell  
CV7 7DD

**County Trustee Board** (Note: ex = Ex-officio, el = elected, co = co-opted)

**County Lead Volunteer** Phil Cracknell (ex)

**County Youth Lead Volunteer** vacant (ex)

**County Chair** Clive Bennett (el)

**County Treasurer** Dave Hart (el)

**County Trustees** Nigel Stapleton (el)  
Luke FitzPackham (el)  
Bob Tansey (el)  
Mike Pitham (el)  
Mark Lee (el)  
Sarah Tooth (co)  
Jordan Tooth (co)

**Independent Examiner** Azets Audit Services  
3Mc Middlemarch Business Park  
Siskin Drive  
Coventry  
CV3 4FJ

**Bankers** Barclays Bank plc  
25 High Street  
Coventry  
CV1 5RE

**Investment Managers** Barclays Bank Trust Co Limited

**Legal Advisers** Richardson & Davies  
3 Park Road  
Coventry  
CV1 2LE

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# CITY OF COVENTRY SCOUT COUNTY

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# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The principal purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition, it aims to ensure that the aims of the National Association are communicated effectively to the membership and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite).
- Encourage District Lead Volunteers in their work with Groups and Sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended trustee board.

#### Financial review

The unrestricted deficit for the year was £16,906 (2024 - £144,760 surplus).

As at 31 March 2025 the charity had net assets of £866,304 (2024 - £858,787). £155,675 (2024 - £131,252) related to restricted funds.

The Trustee Board remains satisfied that the funds are adequate to support the ongoing operations of the County. The year ahead will see a significant spend on the replacement of one of the buildings on the Rough Close site. This investment will provide more modern facilities for the users of the campsite.

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2025 were broadly in line with target.

# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Structure, governance and management

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association (TSA), and Policy Organisation and Rules (POR) of The Scout Association.
- ii) County Constitution is as per The Scout Association POR – Chapter 5
- iii) The County Trustee Board is composed of between min 5 and max of 12 Trustees. Includes ex-officio members (County Lead Volunteer and County Youth Lead Volunteer), elected and co-opted. Co-opted members serve only 1 year.
- iv) The County Trustee Board's investment powers are governed by Royal Charter.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr C Bennett

Mr D Hart

Mr N Stapleton

Mr L FitzPackham

Mr R Tansey

Mr M Pitham

Mr M Lee

Ms S Tooth

(Appointed 14 September 2024)

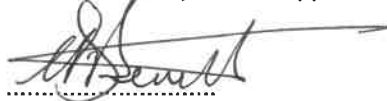
Mr J Tooth

(Appointed 14 September 2024)

Ms M Cox

Ms E Rendall

The trustees' report was approved by the Board of Trustees.



Mr C Bennett

Trustee

Date: 16/06/2025

# CITY OF COVENTRY SCOUT COUNTY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CITY OF COVENTRY SCOUT COUNTY

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I report to the trustees on my examination of the financial statements of City of Coventry Scout County (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across ~~no~~ other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
Robert Anderson FCA  
**Azets Audit Services**

3Mc Middlemarch Business Park  
Siskin Drive  
Coventry  
West Midlands  
CV3 4FJ  
United Kingdom

Dated: 16/6/25

# CITY OF COVENTRY SCOUT COUNTY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	18,021	25,000	43,021	152,265	117,925	270,190
Charitable activities	4	88,324	-	88,324	104,109	-	104,109
Other trading activities	5	67,519	-	67,519	110,329	-	110,329
Investments	6	3,294	-	3,294	2,282	-	2,282
<b>Total income</b>		<u>177,158</u>	<u>25,000</u>	<u>202,158</u>	<u>368,985</u>	<u>117,925</u>	<u>486,910</u>
<b>Expenditure on:</b>							
Raising funds	7	61,675	-	61,675	110,754	-	110,754
Charitable activities	8	130,539	577	131,116	113,469	577	114,046
<b>Total expenditure</b>		<u>192,214</u>	<u>577</u>	<u>192,791</u>	<u>224,223</u>	<u>577</u>	<u>224,800</u>
Net gains/(losses) on investments	12	(1,850)	-	(1,850)	(3)	-	(3)
<b>Net movement in funds</b>		<u>(16,906)</u>	<u>24,423</u>	<u>7,517</u>	<u>144,759</u>	<u>117,348</u>	<u>262,107</u>
Fund balances at 1 April 2024		<u>727,535</u>	<u>131,252</u>	<u>858,787</u>	<u>582,776</u>	<u>13,904</u>	<u>596,680</u>
<b>Fund balances at 31 March 2025</b>		<u><u>710,629</u></u>	<u><u>155,675</u></u>	<u><u>866,304</u></u>	<u><u>727,535</u></u>	<u><u>131,252</u></u>	<u><u>858,787</u></u>

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

All income and expenditure derive from continuing activities.

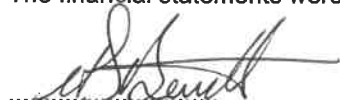
# CITY OF COVENTRY SCOUT COUNTY

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		315,153		317,652
Investments	15		30,663		32,513
			<u>345,816</u>		<u>350,165</u>
<b>Current assets</b>					
Stocks	16	54,609		37,618	
Debtors	17	6,801		7,597	
Cash at bank and in hand		465,081		468,688	
		<u>526,491</u>		<u>513,903</u>	
<b>Creditors: amounts falling due within one year</b>	18	(6,003)		(5,281)	
Net current assets			<u>520,488</u>		<u>508,622</u>
<b>Total assets less current liabilities</b>			<u>866,304</u>		<u>858,787</u>
<b>Income funds</b>					
Restricted funds	19		155,675		131,252
<u>Unrestricted funds</u>					
Designated funds	20	22,877		22,877	
General unrestricted funds		687,752		704,658	
			<u>710,629</u>		<u>727,535</u>
			<u>866,304</u>		<u>858,787</u>

The financial statements were approved by the Trustees on 16/06/2025



Mr C Bennett  
Trustee

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

City of Coventry Scout County is a charitable trust

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

Property	25 years. and 10 years straight line basis
Norton Cabin	25 years straight line basis
Plant and equipment	20% reducing balance basis

Freehold land included in property is not depreciated.

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

#### 1.7 Fixed asset investments

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

#### 1.8 Impairment of fixed assets

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

#### 1.9 Stocks

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

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

#### 1.10 Cash and cash equivalents

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.12 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	1,574	-	1,574	134,949	117,925	252,874
Grants receivable	-	25,000	25,000	-	-	-
Levy receivable	16,447	-	16,447	17,316	-	17,316
	<u>18,021</u>	<u>25,000</u>	<u>43,021</u>	<u>152,265</u>	<u>117,925</u>	<u>270,190</u>

During the previous year an anonymous legacy of £134,949 (unrestricted) and a legacy of £117,925 from Stan Veasey (restricted for use within Rough Close) were received.

During the current year a grant of £25,000 has been received from The 29th May 1961 Charitable Trust to help fund the replacement of the Guild Cabin.

# CITY OF COVENTRY SCOUT COUNTY

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

### 4 Charitable activities

	<b>Charitable Income 2025 £</b>	<b>Charitable Income 2024 £</b>
Rough Close income	82,139	88,731
Other income	6,185	15,378
	<u>88,324</u>	<u>104,109</u>

### 5 Other trading activities

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Equipment department, campsite bar and providore	<u>67,519</u>	<u>110,329</u>

### 6 Investments

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Income from other investments	1,287	842
Bank and other interest	2,007	1,440
	<u>3,294</u>	<u>2,282</u>

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7	Raising funds	2025 £	2024 £
	<u>Trading costs</u>		
	Purchases and cost of sales	47,656	93,314
	Support costs	14,019	17,440
		<hr/>	<hr/>
	Trading costs	61,675	110,754
		<hr/>	<hr/>
		61,675	110,754
		<hr/> <hr/>	<hr/> <hr/>
8	Charitable activities		
		2025 £	2024 £
	Campsite costs	68,497	69,789
	Section and other project costs	3,221	8,670
	Project costs	4,678	3,807
	Other costs	6,849	-
		<hr/>	<hr/>
		83,245	82,266
		<hr/>	<hr/>
	Share of support costs (see note 9)	43,529	28,344
	Share of governance costs (see note 9)	4,342	3,436
		<hr/>	<hr/>
		131,116	114,046
		<hr/> <hr/>	<hr/> <hr/>
	<b>Analysis by fund</b>		
	Unrestricted funds	130,539	113,469
	Restricted funds	577	577
		<hr/>	<hr/>
		131,116	114,046
		<hr/> <hr/>	<hr/> <hr/>

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	38,373	-	38,373	37,515	-	37,515
Administration and running costs	17,647	-	17,647	6,595	-	6,595
Accountancy	-	5,870	5,870	-	4,750	4,750
AGM costs	-	-	-	-	360	360
	<u>56,020</u>	<u>5,870</u>	<u>61,890</u>	<u>44,110</u>	<u>5,110</u>	<u>49,220</u>
Analysed between						
Trading	12,491	1,528	14,019	15,766	1,674	17,440
Charitable activities	43,529	4,342	47,871	28,344	3,436	31,780
	<u>56,020</u>	<u>5,870</u>	<u>61,890</u>	<u>44,110</u>	<u>5,110</u>	<u>49,220</u>

Governance costs includes payments to the accountants for preparing the financial statements and completing the independent examination.

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

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

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

### 12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Revaluation of investments	<u>(1,850)</u>	<u>(3)</u>

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Taxation

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

#### 14 Tangible fixed assets

	Property	Norton Cabin	Plant and equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	587,253	144,054	95,265	826,572
Additions	-	-	35,874	35,874
	<u>587,253</u>	<u>144,054</u>	<u>131,139</u>	<u>862,446</u>
At 31 March 2025	587,253	144,054	131,139	862,446
	<u>587,253</u>	<u>144,054</u>	<u>131,139</u>	<u>862,446</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	319,944	100,835	88,141	508,920
Depreciation charged in the year	26,574	5,762	6,037	38,373
	<u>346,518</u>	<u>106,597</u>	<u>94,178</u>	<u>547,293</u>
At 31 March 2025	346,518	106,597	94,178	547,293
	<u>346,518</u>	<u>106,597</u>	<u>94,178</u>	<u>547,293</u>
<b>Carrying amount</b>				
At 31 March 2025	240,735	37,457	36,961	315,153
	<u>240,735</u>	<u>37,457</u>	<u>36,961</u>	<u>315,153</u>
At 31 March 2024	267,309	43,219	7,124	317,652
	<u>267,309</u>	<u>43,219</u>	<u>7,124</u>	<u>317,652</u>

#### 15 Fixed asset investments

	Unlisted investments
	£
<b>Cost or valuation</b>	
At 1 April 2024	32,513
Valuation changes	(1,850)
	<u>30,663</u>
At 31 March 2025	30,663
	<u>30,663</u>
<b>Carrying amount</b>	
At 31 March 2025	30,663
	<u>30,663</u>
At 31 March 2024	32,513
	<u>32,513</u>

#### Fixed asset investments revalued

Unlisted investments comprise Common Investment Funds, market values for which are provided by the fund managers. The historic cost of investments held as at 31st March 2025 was £38,597 (2024 - £38,597).

# CITY OF COVENTRY SCOUT COUNTY

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

<b>16</b>	<b>Stocks</b>	<b>2025</b>	<b>2024</b>
		£	£
	Finished goods and goods for resale	54,609	37,618
		<u>          </u>	<u>          </u>
<b>17</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Trade debtors	6,801	7,597
		<u>          </u>	<u>          </u>
<b>18</b>	<b>Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
		£	£
	Trade creditors	843	531
	Other creditors	5,160	4,750
		<u>          </u>	<u>          </u>
		<u>6,003</u>	<u>5,281</u>
<b>19</b>	<b>Restricted funds</b>		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Project Dome Fund	4,422	-	(577)	3,845	-	(577)	3,268
Stan Veasey Legacy Fund	-	117,925	-	117,925	-	-	117,925
Guild Cabin	-	-	-	-	25,000	-	25,000
	<u>13,904</u>	<u>117,925</u>	<u>(577)</u>	<u>131,252</u>	<u>25,000</u>	<u>(577)</u>	<u>155,675</u>

- a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending the camp.
- b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.
- c) The Stand Veasey Legacy Fund is restricted for use within Rough Close.
- d) The Guild Cabin Fund relates to funding for a replacement cabin.

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2023 £	Incoming resources £	Balance at 1 April 2024 £	Incoming resources £	Balance at 31 March 2025 £
Group Headquarters Development Fund	22,877	-	22,877	-	22,877
	<u>22,877</u>	<u>-</u>	<u>22,877</u>	<u>-</u>	<u>22,877</u>

a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.

b) The Group Headquarters Development Fund is represented by cash on deposit.

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	311,118	4,035	315,153	4,612	317,652
Investments	30,663	-	30,663	-	32,513
Current assets/(liabilities)	368,848	151,640	520,488	126,640	508,622
	<u>710,629</u>	<u>155,675</u>	<u>866,304</u>	<u>131,252</u>	<u>858,787</u>

#### 22 Financial commitments, guarantees and contingent liabilities

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise

#### 23 Related party transactions

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

#### 24 Funds held as agents

During the year the charity received grant income of £19,000 relating to the Godiva Explorer Unit. These amounts were subsequently paid to the Godiva Explorer Unit. At the balance sheet date no funds were held on behalf of the Godiva Explorer Unit.

**CITY OF COVENTRY SCOUT COUNTY**

England & Wales - Charity number 524586

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# Accounts

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**CITY OF COVENTRY SCOUT  
COUNTY  
ANNUAL REPORT  
2023-2024**



**Working Together**

## **Chair – Clive Bennett**

It has been another busy year for the County Trustee Board. In addition to the normal ongoing review, scrutinising and updating, where necessary, of all our policies and procedures we have had one or two one off situations with regard to safety to deal with.

Accidents and near misses create a great deal of, time consuming, work for the people involved but this can be alleviated by ensuring that all risk assessments and specific policies and procedures are in place. One of the points highlighted following the inquest into the Great Orme tragedy puts even more emphasis on compliance which is the responsibility of the respective Group, District and County Trustee Boards. I am pleased to say that, as a County, we have made great progress with regard to this over the past year, so well done to everyone involved in promoting this.

The work regarding the buildings database is still ongoing. When completed, this will act as support and advice for Group Trustee Boards and inform them of what documents they need to have in place in order to be compliant with P.O.R. Many Groups across the County have already loaded documents into their file, which means their documents are all together in one secure place. If you have not already done so, I would urge you to upload your documents as soon as possible. There is no need to worry about this as most Groups will have some or all of these documents/policies in place already but if not, support and advice is available. Sincere thanks must go to Luke for compiling and monitoring this lengthy and important piece of work.

We have recently started to look at succession planning in order to find people to help in certain departments and/or fill certain roles within the County. We desperately need people to help with various tasks in the Scout Shop so if you are interested in helping or know someone who has the skills or could give us some of their time, please talk to Mike Pitham, or any member of the County Trustee Board.

I would like to thank everyone who has served on the County Trustee Board in the past year for their contribution and ideas. Special thanks to Michelle for her drive, commitment, help and support, to Nigel for sorting through and drawing up policies and being a mine of information and to Dave for the onerous task of keeping the books and making them balance. Dave has also constantly researched and advised on further investment opportunities to ensure the future financial stability of the County.

Finally, a huge thank you to all of you, no matter what you do within Scouting. The variety of programme and activities you provide is fantastic and the smiles on the faces of the young people says it all and that is all down to you.

Enjoy your summer as we look forward to Scouting in 2024/25.

## **County Lead Volunteer (County Commissioner) – Michelle Cox**

As I take the time to reflect on the incredible year we have had at Coventry Scout County, I take a moment to reflect on my time as County Commissioner. The role is one of two sides, the first is behind the scenes, fact finding, trouble shooting, strategic planning, reporting and coordinating, the other is front facing with the honour of presenting awards, celebrating achievements and representing all that we stand for here in Coventry. Today, we come together to celebrate our achievements, acknowledge the hard work of our volunteers, and look forward to the exciting future that lies ahead.

First and foremost, I would like to extend my deepest gratitude to our volunteers. Your dedication, passion, and tireless efforts are the heartbeat of our organization. Without you, none of this would be possible. From the bottom of my heart, thank you for everything you do.

This year has been remarkable for Coventry Scout County. We have seen significant growth in our membership, with many new scouts joining our movement. We grew by 5.5% overall, youth by 2.8% and adult volunteers by 12.7%. Our youth programmes have thrived, offering young people countless opportunities to learn new skills, make friends, and experience adventure.

We have had several successful events in the County and in the Districts, including Gang Show, Network Festival, Water weekend to name but a few. These events not only provided unforgettable experiences for our scouts but also strengthened our community bonds and showcased the true spirit of scouting.

Of course, this year was not without its challenges. We faced a large number of complaints, and key volunteers stepping down, but our resilience and teamwork helped us overcome them. Each challenge was a learning opportunity, a reminder of our Scouting values and we emerged stronger and more united.

Looking ahead, we have ambitious plans for the coming year. Strengthening our governance and working on rapid assurance, transformation to the way we volunteer and of course the daily running of our Scout Sections, Groups, Districts and the County. We aim to expand our programmes, reach more young people, and continue to provide excellent opportunities for personal growth and development.

As we move forward, let us remember the impact we have on the lives of young people. Every meeting, every camp, every activity is a chance to inspire, to teach, and to nurture the leaders of tomorrow. Your dedication as volunteers is shaping the future, and for that, we cannot thank you enough. To My immediate team, Ash, Sarah, Gary, Emily, Luke, Andy, Andy, Stu, Clive and the trustees – your support has been amazing – Thank you.

In conclusion, I want to express my heartfelt thanks once again to all our volunteers. Your hard work and commitment are truly inspiring. Together, we have achieved so much, and together, we will continue to make a difference.

Thank you, and here's to another fantastic year at Coventry Scout County

#### **County Secretary – Nigel Stapleton**

The County Executive Committee has held meetings on a regular basis, and has held detailed discussions on a range of issues, and received reports from the different sub-committees.

It is with regret that a number of former and current Scouters have died during the year some of whom we have been notified of and are recorded.

The Rough Close Service Crew (both weekday and weekend crew) are a very active combined team in ensuring our customers receive a high level of service at our County Campsite. Thanks as always to The Crew for their dedication and enthusiasm. The 'Friends of Rough Close' have again supported various projects at the campsite.

The Rough Close Weekend Service Crew is extremely short of members who are able to commit to regular attendance. Occasionally only one member has been available to be in attendance. It may be that members could attend on a rota basis. Without regular attendance in helping with the running of and maintaining your County Campsite. Without volunteers for Crew and Activity Instructors available at weekends then it may become necessary to severely restrict bookings and for instructor led activities. There is work progressing to change our booking system to the Online Scout Manager – Venue Booking System this is taking some time to complete and fully test.

For more information about volunteering for the Rough Close Service Crew (SASU) please contact: Stuart

Grundy, Nigel Stapleton or Dave Hart.

### **Gang Show – Andy Morris**

Coventry Scouts Gang Show 2024 saw a year of change.

Clive Bennett made the decision to take a step back from directing after 35 years, I'm sure everyone will join me in thanking Clive for all his hard work over the years. However, he hasn't gone far as he has taken up the role of Technical Advisor.

I was asked by the Trustees, along with Michelle Cox to see if I would be interested in taking up the role of Production Director, which I gladly accepted. We welcomed a few new members to the Production team, along with a new Musical Director.

The transition for the production team has been smooth sailing, as over the years we've become like a family, working closely, sharing ideas and communicating with each other.

The cast adapted well, working hard and enthusiastically to produce a show which we were all proud of, it wouldn't be a Gang Show without hiccups along the way, the main one this year was being able to fit in rehearsals alongside everyone's hectic everyday life, but the team powered through with true Gang Show grit and determination to bring a spectacular show.

We had 23 young people in our Beavers, Cubs and Young Scouts Cast, and 58 members in our Main Gang. Many of which was their first time in a Gang Show and for some their First experience of a professional theatre.

The show faces challenges with increasing costs and charges, but with the support of the County Fundraising Active Support Unit along with members of the Cast they managed to put on a number of events and activities in order to support the show.

My thanks go out to everyone who supports the show, either directly or indirectly. Those who work Front of House, Backstage, Wardrobe team and Technical support. But especially to the Section Leaders who I know from time to time have young people taking part in the show which occasionally impacts their programme plans

### **Transformation – Andy Morris**

There have been delays within the migration of the Digital System which has delayed the project significantly, progress has been successfully made recently (June 2024). So it is hopeful for a Winter transition to take place.

We have now adopted the format of Welcome Conversations, which were previously part of what AAC's covered. A handful of people across the County have undertaken the training and have had this validated. The transformation of Executive Committees to Trustee Boards will be completed throughout 2024.

Continuation of the data cleansing is taking place in order that when we migrate to the new system the information is as up to date and accurate as possible.

### **Rough Close – Dave Hart**

The past year has been a successful year in many respects, we have fully recovered from lack of use during the COVID years, and our customer base has returned. We are again seeing many groups from inside and outside the County using the facilities. During the week we are seeing School groups visiting.

Due to the weather conditions over the winter, we couldn't get onto the fields until May and it was a rush to get the fields into good camping condition. We again are having to use to use contractors to aerate the

fields.

Maintaining our buildings is a constant challenge, some of the buildings were second hand when they arrived at Rough Close approximately fifty years ago. We are continually working on their maintenance, and they are still popular today.

Having been delayed from completing during the last year we have managed to re-roof the Top Field toilets. A new fire bowl and shelter has been installed on Pocket Site 4. Again, this was achieved by using materials already on site. Another completed task was extending the covered working area adjacent to the workshops.

We have been concerned about our Weekend service Crew accommodation, it was decided to change the larger dormitory sleeping area into separate rooms sleeping two persons and also instal a toilet. The midweek Crew have undertaken this work and is almost complete. The Caravan has also been renovated and is there for the use of leaders who don't wish to camp.

Following last year's AGM the Jamboree woodland was formally opened individuals and companies who donated towards the Jamboree were present and a commemorative plaque unveiled.

Again Rough Close has been hit with extremely high utility bills, although keeping a watchful eye on the usage of electricity and gas the costs still seem to rise.

A disappointing feature of the year has been our inability to fully man our activities. Reliant completely on volunteers it has been difficult to recruit the necessary instructors and get them trained.

Following accidents not only of our making we have had to review all our procedures and risk assessments. This is an ongoing and necessary process.

A surprise end to 2023-24 was learning that Stan (Kim) Veasey had bequeathed a large sum of money to Rough Close. This will be used to enhance the site for our young people.

Rough Close could not operate without the dedication of our Service Crews and Management Committee, although small a lot has been achieved. We are deeply indebted to both members of the Crew who volunteer to work on Tuesdays and Fridays doing maintenance work and new projects, also to our small weekend crew who look after our visitors and ensure to camp site is safe. We continually look at ways to improve Rough Close endeavouring to make it a premier Scout site in the Midlands.

We are constantly looking for new members to help with the running of Rough Close, both with general maintenance, Activity Instructors and 'front of house' helping with bookings and helping David Miller in the Trading Post. If you are interested in helping please contact Dave Hart or Nigel Stapleton.

Rough Close Management Committee; Dave Hart (Chairman); Nigel Stapleton (County Secretary), Brian Beever, Bob Tansey, Bob Tabb, Alex Nicholson, Colin James, Peter Marsden, Stuart Grundy, Andrew Kates Michelle Cox (County Commissioner) and Clive Bennett (County Chair) are Ex Officio members.

### **Adult Support Report - Ashley Hyde**

The last 12 months have gone very quickly!

This time last year I was talking about how the County were looking to set up a Mental Health First Aider course and training a team of new First Aid trainers to help make this more accessible. Both of these projects were successful. In November last year, we had 13 people complete the weekend course and become Mental Health First Aiders. We also now have a team of First Aid trainers as well, with coverage

across all three districts so we are now much better placed to offer this training to more people. As of today at our AGM, we have already run four courses that have help 63 volunteers update their first aid training for another 3 years!

Our current team of First Aid trainers is now as follows:

**Bablake:** Ashley Hyde; Jemma Moffat; George Day; Devan Cresswell (as a facilitator to support)

**Charterhouse:** Michelle Caughey-Rogers; Stuart Wheeler (as a facilitator to support)

**Caludon:** Gary Colledge; Natalie Gidney; Sam Johnson

**Explorer Scout Young Leaders:** Keith Morris

If your group want to book a course for your group in one go, please let me or any of the above know so we can organise this. You will need to provide the venue and if there are spaces free after your group has registered, then these will be offered to the wider County.

I have 2 more dates for future Mental Health First Aider courses and will be advertising these on the County Facebook page and in the email newsletter. The dates are 26<sup>th</sup>-27<sup>th</sup> October and 8<sup>th</sup>-9<sup>th</sup> February. There will be a small charge to cover the cost of the resources, however this will be much lower than the cost of getting the qualification outside of these courses. The courses we are offering are run by Jay Thompson, who is a registered Mental Health nurse and first aider and is also a scout so the courses are very well tailored to what you may need. Keep an eye out for Eventbrite links to register.

As we start the upcoming transformation as an early adopter County, my role will become known as the County Volunteering Development Team Leader. I will – over the coming months – be meeting with the District level equivalent people in this role so we can, as a team, look to unify the bits we will be looking after. One of the first things we will be looking at is the new welcome conversations. Appointment Advisory Panel meetings will be stopping and instead volunteers will be asked to have a welcome conversation with new volunteers and act almost as a mentor in the very early parts of the new volunteer's role. We will be looking for people across the County to support this so if you are interested, please get in touch! The role will be a big role, and will look after the following teams – first aid trainers, safety, safeguarding, welcome conversations, the new learning and other teams.

In recent weeks, I've been supporting with some really amazing things, I've visited people to present awards, I've helped with DBS checks and have agreed to look after the 41<sup>st</sup> group as Acting GSL until the end of the year. As always I am very keen to meet as many of you as possible, I'm happy to visit your section/group and support in any way I can.

**Roll of Honour**

**2023 – 2024**

**Kings Scout Award**

Bobby Dickinson  
Jake Pritchard  
Ella Brown  
Jessica Ralph

Millie Smedley  
Alex Clavin  
Ethan Fletcher  
Joseph Vowles

**Member of the Order of the British Empire**

Brian Beever MBE

**Silver Wolf**

David Miller

Joan Beever

**Silver Acorn**

Steven Adams

Rosemarie Evans

**Bar to Silver Acorn**

Mary Miller

Douglas Faulconbridge

**Bar to Award for Merit**

Andrew Kates

**Award for Merit**

Lee Matthews

**Chief Scout Commendation for Meritorious Conduct**

Amanda Yeadon

**Commissioners Commendation**

Calie Smith

**In Remembrance**

Sarah Browning (Rough Close Service Crew)

Monica Tull (3<sup>rd</sup> Coventry)

**County Office:**

City of Coventry Scout County

Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD

Tele: 024-7646-4310

County Website: [www.coventryscouts.org.uk](http://www.coventryscouts.org.uk)

County Email: [scoutcov3@outlook.com](mailto:scoutcov3@outlook.com)

**Rough Close Campsite:**

Rough Close Reception: Open weekends only Tele: 024-7646-4310

Bookings: 07946-516-891 after 6pm weekday evenings

Campsite Website: [www.roughclose.org.uk](http://www.roughclose.org.uk)

Campsite Email: [roughclose@btconnect.com](mailto:roughclose@btconnect.com)

**Trading Post:** Opening hours (subject to change)

Thursday 17:00 – 19:00; Saturday 10:00-13:00, 14:00-16:00; Sunday 10:00-12:00

**Badges & Things:** <https://www.badgesandthings.co.uk/>

Adult & Youth Recruitment: Tel: 0845-643-1048

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Charity number: 524586**

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**CITY OF COVENTRY SCOUT COUNTY**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registration number 524586  
 Scout Association Registration number 10000079  
 Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD  
 County President Clive Benfield  
 County Commissioner Michelle Cox  
 County Trustee Board (Note: ex = Ex-officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b>	<b>County Chairman</b>	<b>County Secretary</b>	<b>County Treasurer</b>	<b>Youth Commissioner</b>
Michelle Cox (ex)	Clive Bennett (ex)	Nigel Stapleton (ex)	Dave Hart (ex)	Emily Rendell (ex)

**Other members who served in the year**

Bob Tansey 2022-2025 (el)	Stuart Wheeler (nom)	None (co-opted)
Mike Pitham 2022-2025 (el)	Mark Lee (nom)	
Mary Miller 2023-2026 (el)	David Miller (nom)	
Luke Packham 2023-2026 (el)	Matt Cobble (nom)	
Colin James 2021 - 2024 (el)	Simon Caughey-Rogers (nom) (app 15 July 2023)	

**Independent Examiner** Azets Audit Services  
 3Mc Middlemarch Business Park  
 Siskin Drive  
 Coventry CV3 4FJ

**Bankers** Barclays Bank plc  
 25 High Street  
 Coventry

**Investment Managers** Barclays Bank Trust Co Limited

**Legal Advisers** Richardson & Davies, 1 Park House, Park Road, Coventry

**Objectives** The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principal objective of Scouting is 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.

- Governance**
- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association (TSA), and Policy Organisation and Rules (POR) of the Scout Association.
  - ii) County Constitution is as per The Scout Association POR – Chapter 5
  - iii) The County Trustee Board is composed of ex-officio members (the Officers of the County), FIVE members who are elected by the County Scout Council, a maximum of FIVE members appointed by the County Commissioner, and a maximum of FIVE members who may be co-opted by the County Trustee Board. The Scout County is composed of members of all Districts within the County.
  - iv) The County Trustee Board's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY TRUSTEE BOARD  
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustee Board presents its report and the accounts of the County for the year ended 31 March 2024, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition, it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended trustee board.

**Financial Review**

Unrestricted net incoming resources for the year were £144,760 (2023 - £724 incoming).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Trustee Board remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2024 were broadly in line with target.

**Risk management**


The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Trustee Board would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Trustee Board - C. Bennett - County Chairman

Date: 13/06/2024



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2024 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**


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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3M<sup>c</sup> MIDDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 24/6/24 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and endowments</b>							
Levy receivable		17,316	-	17,316	11,098	-	11,098
Donations and grants	2.	134,949	117,925	252,874	-	-	-
Sales income	3.	110,329	-	110,329	108,959	-	108,959
Investment income	4.	2,282	-	2,282	743	-	743
<i>Income from charitable activities</i>							
Rough Close income		88,731	-	88,731	81,320	-	81,320
Other income		15,378	-	15,378	8,142	-	8,142
<b>Total income</b>		<u>368,985</u>	<u>117,925</u>	<u>486,910</u>	<u>210,262</u>	<u>-</u>	<u>210,262</u>
<b>Expenditure</b>							
Purchases and cost of sales		110,754	-	110,754	111,921	-	111,921
Charitable activities	5.	113,468	577	114,045	91,213	289	91,502
<b>Total expenditure</b>	6.	<u>224,222</u>	<u>577</u>	<u>224,799</u>	<u>203,134</u>	<u>289</u>	<u>203,423</u>
<b>Net income/(expenditure)</b>		144,763	117,348	262,111	7,128	(289)	6,839
Net gain/(loss) on investments		(3)	-	(3)	(6,404)	-	(6,404)
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<u>144,760</u>	<u>117,348</u>	<u>262,108</u>	<u>724</u>	<u>(289)</u>	<u>435</u>
Fund balances brought forward		582,776	13,904	596,680	582,052	14,193	596,245
<b>Fund balances carried forward</b>		<u>£727,536</u>	<u>£131,252</u>	<u>£858,788</u>	<u>£582,776</u>	<u>£13,904</u>	<u>£596,680</u>

**CITY OF COVENTRY SCOUT COUNTY**

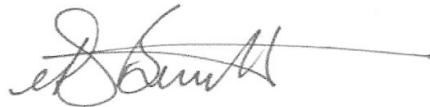
**BALANCE SHEET**

**AS AT 31ST MARCH 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	8.		317,652		357,091
Investments	9.		32,513		32,516
			<hr/>		<hr/>
			350,165		389,607
<b>CURRENT ASSETS</b>					
Stocks	10.	37,618		39,255	
Debtors	11.	7,598		72,023	
Cash on deposit, at bank and in hand		468,688		194,758	
			<hr/>		<hr/>
		513,904		306,036	
<b>Creditors:</b> amounts falling due within one year	12.	(5,281)		(92,963)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			508,623		213,073
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			858,788		602,680
<b>Creditors:</b> amounts falling due after one year	12.		-		(6,000)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£858,788		£596,680
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	13.		131,252		13,904
Unrestricted	14.		727,536		582,776
			<hr/>		<hr/>
			£858,788		£596,680
			<hr/>		<hr/>

The financial statements were approved by the Trustee Board on 13/02/2024

**C. Bennett**  
County Chairman



The notes to the financial statements numbered 1 to 17 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(b) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight-line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment etc - 20% reducing balance basis.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**(c) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year and, accordingly, includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(d) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(e) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(f) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(g) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**(h) Designated funds**

Designated funds are unrestricted funds earmarked by the County Trustee Board for particular purposes.

**(i) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

2. DONATIONS AND LEGACIES	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies	£134,949	£117,925	£252,874	£ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

During the year an anonymous legacy of £134,949 (unrestricted) and a legacy of £117,925 from Stan Veasey (restricted for use within Rough Close) were received.

3. SALES INCOME	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Equipment department, campsite bar and providore	£110,329	-	£110,329	£108,959
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

4. INVESTMENT INCOME	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank and other interest	1,440	-	1,440	83
Income from other investments	842	-	842	660
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£2,282	£ -	£2,282	£743
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

5. CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Campsite costs	84,586	577	85,163	71,571
Section and other project costs	8,670	-	8,670	2,372
Jamboree Costs	-	-	-	-
Governance Costs (unapportioned)	16,405	-	16,405	17,559
Project costs	3,807	-	3,807	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£113,468	£577	£114,045	£91,502
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>6. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£93,314	£17,440	£110,754	£111,921
<b>Charitable activities</b>				
Campsite costs	69,789	15,374	85,163	71,571
Section and other project costs	8,670	-	8,670	2,372
Jamboree costs	-	-	-	-
County Contribution to County Scouting Activity	-	-	-	-
Governance costs	-	16,405	16,405	17,559
Project Costs	3,807	-	3,807	-
	<u>£82,266</u>	<u>£31,779</u>	<u>£114,045</u>	<u>£91,502</u>
<b>Total expenditure</b>	<u>£175,580</u>	<u>£49,219</u>	<u>£224,799</u>	<u>£203,423</u>
<i>Analysed support costs consist of the following:</i>				
Depreciation		37,515		
Administration and running costs		11,704		
		<u>£49,219</u>		
			<b>Total 2024</b>	<b>Total 2023</b>
			<b>£</b>	<b>£</b>
Resources expended includes:				
Depreciation			37,515	37,915
Independent examiner's fees:				
- Independent examination			2,200	2,000
- Accountancy			2,750	2,680
Salaries including national insurance:				
- Nil (2023 - Nil)			-	-
There were no employees during either year.			<u>          </u>	<u>          </u>

**7. TRUSTEE BOARD**

No member of the Trustee Board (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2023 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2023 - £Nil).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>8. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2023	587,254	144,054	102,045	833,353
Additions	-	-	-	-
Disposals	-	-	(6,780)	(6,780)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2024	£587,254	£144,054	£95,265	£826,573
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2023	289,977	95,073	91,212	476,262
Charge for the year	29,968	5,762	1,785	37,515
Disposals	-	-	(4,856)	(4,856)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2024	£319,945	£100,835	£88,141	£508,921
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2024	£267,309	£43,219	£7,124	£317,652
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	£297,277	£48,981	£10,833	£357,091
	<hr/>	<hr/>	<hr/>	<hr/>
<b>9. INVESTMENTS</b>			<b>2024 £</b>	<b>2023 £</b>
The balances at 31st March 2024 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			32,513	32,516
			<hr/>	<hr/>
			£32,513	£32,516
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2023 at market values			32,516	38,920
Unrealised (losses)/gains			(3)	(6,404)
			<hr/>	<hr/>
Balances at 31st March 2024			£32,513	£32,516
			<hr/>	<hr/>
Historical cost at 31st March 2024			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. INVESTMENTS** (continued)

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>10. STOCK</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Goods for resale	£37,618	£39,255
	<hr/>	<hr/>
<b>11. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,568	7,642
Other debtors	-	64,381
	<hr/>	<hr/>
	£7,568	£72,023
	<hr/>	<hr/>
<b>12. CREDITORS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	4,750	84,074
Other creditors	-	-
Trade Creditors	531	2,675
Loans from Districts	-	6,214
	<hr/>	<hr/>
	£5,281	£92,963
	<hr/>	<hr/>
<b>Amounts falling due after one year</b>		
Loans from Districts	£0	£6,000
	<hr/>	<hr/>

Accruals and deferred income includes Enil (2023 - £79,394) of funds collected in advance relating to the World Scout Jamboree 2023.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**13. RESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	-	-	-	-	-	-	-
Overdrawn Fund	-	-	-	-	-	-	-
Project Dome Fund	4,711	-	(289)	4,422	-	(577)	3,845
Stan Veasey Legacy Fund	-	-	-	-	117,925	-	117,925
	<u>£14,193</u>	<u>£-</u>	<u>£(289)</u>	<u>£13,904</u>	<u>£117,925</u>	<u>£(577)</u>	<u>£131,252</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.
- (c) The Stan Veasey Legacy Fund is restricted for use within Rough Close.

**14. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Movement in the year	Transfer	Balance at 1 April 2023	Movement in the year	Transfer	
	£	£	£	£	£	£	£
<b>General</b>							
Main Fund	559,175	724	-	559,899	144,760	-	704,659
<b>Designated</b>							
Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>£582,052</u>	<u>£724</u>	<u>£-</u>	<u>£582,776</u>	<u>£144,760</u>	<u>£-</u>	<u>£727,536</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>15. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2024 are represented by:</b>			
Fixed assets	345,553	4,612	350,165
Current assets excluding bank	45,216	-	45,216
Bank balances	459,206	9,482	468,688
Current liabilities	(5,281)	-	(5,281)
Non – Current Liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£844,694</b>	<b>£14,094</b>	<b>£858,788</b>
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2023 are represented by:</b>			
Fixed assets	384,418	5,189	389,607
Current assets excluding bank	111,278	-	111,278
Bank balances	185,276	9,482	194,758
Current liabilities	(92,963)	-	(92,963)
Non – Current Liabilities	(6,000)	-	(6,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,009</b>	<b>£14,671</b>	<b>£596,680</b>
	<hr/>	<hr/>	<hr/>

**16. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2023 - £Nil).

**17. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**18. RELATED PARTY TRANSACTIONS**

Included within creditors is £nil (2023 - £6,000) owing to Bablake District, a constituent part of the County. Interest is paid on these amounts.

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Charity number: 524586**

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**CITY OF COVENTRY SCOUT COUNTY**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registration number 524586  
 Scout Association Registration number 10000079  
 Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD  
 County President Clive Benfield  
 County Commissioner Michelle Cox  
 County Trustee Board (Note: ex = Ex-officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b>	<b>County Chairman</b>	<b>County Secretary</b>	<b>County Treasurer</b>	<b>Youth Commissioner</b>
Michelle Cox (ex)	Clive Bennett (ex)	Nigel Stapleton (ex)	Dave Hart (ex)	Emily Rendell (ex)

**Other members who served in the year**

Bob Tansey 2022-2025 (el)	Stuart Wheeler (nom)	None (co-opted)
Mike Pitham 2022-2025 (el)	Mark Lee (nom)	
Mary Miller 2023-2026 (el)	David Miller (nom)	
Luke Packham 2023-2026 (el)	Matt Cobble (nom)	
Colin James 2021 - 2024 (el)	Simon Caughey-Rogers (nom) (app 15 July 2023)	

**Independent Examiner** Azets Audit Services  
 3Mc Middlemarch Business Park  
 Siskin Drive  
 Coventry CV3 4FJ

**Bankers** Barclays Bank plc  
 25 High Street  
 Coventry

**Investment Managers** Barclays Bank Trust Co Limited

**Legal Advisers** Richardson & Davies, 1 Park House, Park Road, Coventry

**Objectives** The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principal objective of Scouting is 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.

- Governance**
- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association (TSA), and Policy Organisation and Rules (POR) of the Scout Association.
  - ii) County Constitution is as per The Scout Association POR – Chapter 5
  - iii) The County Trustee Board is composed of ex-officio members (the Officers of the County), FIVE members who are elected by the County Scout Council, a maximum of FIVE members appointed by the County Commissioner, and a maximum of FIVE members who may be co-opted by the County Trustee Board. The Scout County is composed of members of all Districts within the County.
  - iv) The County Trustee Board's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY TRUSTEE BOARD  
FOR THE YEAR ENDED 31ST MARCH 2024**

The Trustee Board presents its report and the accounts of the County for the year ended 31 March 2024, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition, it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended trustee board.

**Financial Review**

Unrestricted net incoming resources for the year were £144,760 (2023 - £724 incoming).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Trustee Board remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2024 were broadly in line with target.

**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Trustee Board would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Trustee Board - C. Bennett - County Chairman

Date: 13/06/2024



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2024 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**


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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3M<sup>c</sup> MIDDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 24/6/24 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and endowments</b>							
Levy receivable		17,316	-	17,316	11,098	-	11,098
Donations and grants	2.	134,949	117,925	252,874	-	-	-
Sales income	3.	110,329	-	110,329	108,959	-	108,959
Investment income	4.	2,282	-	2,282	743	-	743
<i>Income from charitable activities</i>							
Rough Close income		88,731	-	88,731	81,320	-	81,320
Other income		15,378	-	15,378	8,142	-	8,142
<b>Total income</b>		<u>368,985</u>	<u>117,925</u>	<u>486,910</u>	<u>210,262</u>	<u>-</u>	<u>210,262</u>
<b>Expenditure</b>							
Purchases and cost of sales		110,754	-	110,754	111,921	-	111,921
Charitable activities	5.	113,468	577	114,045	91,213	289	91,502
<b>Total expenditure</b>	6.	<u>224,222</u>	<u>577</u>	<u>224,799</u>	<u>203,134</u>	<u>289</u>	<u>203,423</u>
<b>Net income/(expenditure)</b>		144,763	117,348	262,111	7,128	(289)	6,839
Net gain/(loss) on investments		(3)	-	(3)	(6,404)	-	(6,404)
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<u>144,760</u>	<u>117,348</u>	<u>262,108</u>	<u>724</u>	<u>(289)</u>	<u>435</u>
Fund balances brought forward		582,776	13,904	596,680	582,052	14,193	596,245
<b>Fund balances carried forward</b>		<u>£727,536</u>	<u>£131,252</u>	<u>£858,788</u>	<u>£582,776</u>	<u>£13,904</u>	<u>£596,680</u>

**CITY OF COVENTRY SCOUT COUNTY**

**BALANCE SHEET**

**AS AT 31ST MARCH 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	8.		317,652		357,091
Investments	9.		32,513		32,516
			<hr/>		<hr/>
			350,165		389,607
<b>CURRENT ASSETS</b>					
Stocks	10.	37,618		39,255	
Debtors	11.	7,598		72,023	
Cash on deposit, at bank and in hand		468,688		194,758	
			<hr/>		<hr/>
		513,904		306,036	
<b>Creditors:</b> amounts falling due within one year	12.	(5,281)		(92,963)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			508,623		213,073
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			858,788		602,680
<b>Creditors:</b> amounts falling due after one year	12.		-		(6,000)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£858,788		£596,680
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	13.		131,252		13,904
Unrestricted	14.		727,536		582,776
			<hr/>		<hr/>
			£858,788		£596,680
			<hr/>		<hr/>

The financial statements were approved by the Trustee Board on 13/02/2024

**C. Bennett**  
County Chairman



The notes to the financial statements numbered 1 to 17 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(b) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight-line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment etc - 20% reducing balance basis.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**(c) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year and, accordingly, includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(d) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(e) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(f) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(g) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**(h) Designated funds**

Designated funds are unrestricted funds earmarked by the County Trustee Board for particular purposes.

**(i) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

2. DONATIONS AND LEGACIES	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies	£134,949	£117,925	£252,874	£ -
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

During the year an anonymous legacy of £134,949 (unrestricted) and a legacy of £117,925 from Stan Veasey (restricted for use within Rough Close) were received.

3. SALES INCOME	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Equipment department, campsite bar and providore	£110,329	-	£110,329	£108,959
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

4. INVESTMENT INCOME	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank and other interest	1,440	-	1,440	83
Income from other investments	842	-	842	660
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£2,282	£ -	£2,282	£743
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

5. CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Campsite costs	84,586	577	85,163	71,571
Section and other project costs	8,670	-	8,670	2,372
Jamboree Costs	-	-	-	-
Governance Costs (unapportioned)	16,405	-	16,405	17,559
Project costs	3,807	-	3,807	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	£113,468	£577	£114,045	£91,502
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>6. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£93,314	£17,440	£110,754	£111,921
<b>Charitable activities</b>				
Campsite costs	69,789	15,374	85,163	71,571
Section and other project costs	8,670	-	8,670	2,372
Jamboree costs	-	-	-	-
County Contribution to County Scouting Activity	-	-	-	-
Governance costs	-	16,405	16,405	17,559
Project Costs	3,807	-	3,807	-
	<u>£82,266</u>	<u>£31,779</u>	<u>£114,045</u>	<u>£91,502</u>
<b>Total expenditure</b>	<u>£175,580</u>	<u>£49,219</u>	<u>£224,799</u>	<u>£203,423</u>
<i>Analysed support costs consist of the following:</i>				
Depreciation		37,515		
Administration and running costs		11,704		
		<u>£49,219</u>		
			<b>Total 2024</b>	<b>Total 2023</b>
			<b>£</b>	<b>£</b>
Resources expended includes:				
Depreciation			37,515	37,915
Independent examiner's fees:				
- Independent examination			2,200	2,000
- Accountancy			2,750	2,680
Salaries including national insurance:				
- Nil (2023 - Nil)			-	-
There were no employees during either year.			<u>          </u>	<u>          </u>

**7. TRUSTEE BOARD**

No member of the Trustee Board (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2023 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2023 - £Nil).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>8. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2023	587,254	144,054	102,045	833,353
Additions	-	-	-	-
Disposals	-	-	(6,780)	(6,780)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2024	£587,254	£144,054	£95,265	£826,573
<b>Depreciation</b>				
At 1st April 2023	289,977	95,073	91,212	476,262
Charge for the year	29,968	5,762	1,785	37,515
Disposals	-	-	(4,856)	(4,856)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2024	£319,945	£100,835	£88,141	£508,921
<b>Net book amounts</b>				
At 31st March 2024	£267,309	£43,219	£7,124	£317,652
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	£297,277	£48,981	£10,833	£357,091
	<hr/>	<hr/>	<hr/>	<hr/>
<b>9. INVESTMENTS</b>			<b>2024 £</b>	<b>2023 £</b>
The balances at 31st March 2024 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			32,513	32,516
			<hr/>	<hr/>
			£32,513	£32,516
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2023 at market values			32,516	38,920
Unrealised (losses)/gains			(3)	(6,404)
			<hr/>	<hr/>
Balances at 31st March 2024			£32,513	£32,516
			<hr/>	<hr/>
Historical cost at 31st March 2024			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. INVESTMENTS** (continued)

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>10. STOCK</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Goods for resale	£37,618	£39,255
	<hr/>	<hr/>
<b>11. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,568	7,642
Other debtors	-	64,381
	<hr/>	<hr/>
	£7,568	£72,023
	<hr/>	<hr/>
<b>12. CREDITORS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	4,750	84,074
Other creditors	-	-
Trade Creditors	531	2,675
Loans from Districts	-	6,214
	<hr/>	<hr/>
	£5,281	£92,963
	<hr/>	<hr/>
<b>Amounts falling due after one year</b>		
Loans from Districts	£0	£6,000
	<hr/>	<hr/>

Accruals and deferred income includes Enil (2023 - £79,394) of funds collected in advance relating to the World Scout Jamboree 2023.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**13. RESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	-	-	-	-	-	-	-
Overdrawn Fund	-	-	-	-	-	-	-
Project Dome Fund	4,711	-	(289)	4,422	-	(577)	3,845
Stan Veasey Legacy Fund	-	-	-	-	117,925	-	117,925
	<u>£14,193</u>	<u>£-</u>	<u>£(289)</u>	<u>£13,904</u>	<u>£117,925</u>	<u>£(577)</u>	<u>£131,252</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.
- (c) The Stan Veasey Legacy Fund is restricted for use within Rough Close.

**14. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Movement in the year	Transfer	Balance at 1 April 2023	Movement in the year	Transfer	
	£	£	£	£	£	£	£
<b>General</b>							
Main Fund	559,175	724	-	559,899	144,760	-	704,659
<b>Designated</b>							
Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>£582,052</u>	<u>£724</u>	<u>£-</u>	<u>£582,776</u>	<u>£144,760</u>	<u>£-</u>	<u>£727,536</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>15. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2024 are represented by:</b>			
Fixed assets	345,553	4,612	350,165
Current assets excluding bank	45,216	-	45,216
Bank balances	459,206	9,482	468,688
Current liabilities	(5,281)	-	(5,281)
Non – Current Liabilities	-	-	-
	-----	-----	-----
<b>Total net assets</b>	<b>£844,694</b>	<b>£14,094</b>	<b>£858,788</b>
	-----	-----	-----
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2023 are represented by:</b>			
Fixed assets	384,418	5,189	389,607
Current assets excluding bank	111,278	-	111,278
Bank balances	185,276	9,482	194,758
Current liabilities	(92,963)	-	(92,963)
Non – Current Liabilities	(6,000)	-	(6,000)
	-----	-----	-----
<b>Total net assets</b>	<b>£582,009</b>	<b>£14,671</b>	<b>£596,680</b>
	-----	-----	-----

**16. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2023 - £Nil).

**17. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**18. RELATED PARTY TRANSACTIONS**

Included within creditors is £nil (2023 - £6,000) owing to Bablake District, a constituent part of the County. Interest is paid on these amounts.

**CITY OF COVENTRY SCOUT COUNTY**

England & Wales - Charity number 524586

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# Accounts

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# CITY OF COVENTRY SCOUT COUNTY ANNUAL REPORT 2022 - 2023



### **County Chair – Clive Bennett**

I cannot believe it is a year since I took on the role of County Chair, although they do say, 'Time flies when you're enjoying yourself', and I have really enjoyed the role so far.

It has been a fairly busy year especially now that 'Transformation' is beginning to kick in. It was a real privilege for Coventry to be selected as one of the 'Transformation Guinea Pigs', which will give us the opportunity to implement the new ideas and iron out any creases we find along the way. I would urge everyone to grasp this opportunity in a positive way. There may be initial teething problems but with PMA we will get there. After all, many of us have been through similar changes in Scouting in the past.

In part preparation the County Trustee Board has been checking through documentation and policies to ensure we are compliant with the new regulations. We have also started work on compiling a database based around Group meeting places which, when completed, will act as support and advice for Group Trustee Boards and inform them of what documents they need to have in place. There is no need to worry about this as most Groups will probably have some or all of these in place already, but the support and advice will be there anyway.

I would like to thank everyone who has served on the County Trustee Board in the past year for their contribution and ideas. Special thanks to Michelle for her help and support, to Nigel for sorting through policies and being a mind of information and to Dave for the onerous task of keeping the books and making them balance.

Finally, a huge thank you to all of you, no matter what you do within Scouting. With numbers of young people again on the increase the one thing that I have enjoyed more than anything, this year, is seeing face to face scouting back in full swing. The variety of programme and activities is fantastic and the smile on the faces of the young people says it all and that is all down to you.

### **County Commissioner – Michelle Cox**

It is with great pleasure that we present to you the Annual Review of Coventry Scouts for the year 2023. This review is a testament to the incredible achievements, growth, and impact that our scouting community has made throughout the past year.

#### **Membership Growth and Engagement:**

We are delighted to report a significant increase in our youth membership numbers this year of 9.4%. The dedication and hard work of our Scout Leaders, volunteers, and supporters have helped us attract and retain more young people in scouting. We have witnessed the joy and personal development experienced by our scouts through various activities, camps, and expeditions. Their enthusiasm and commitment have been truly inspiring.

#### **Adventures and Activities:**

Our scouts have embraced a wide range of adventures and activities, providing them with valuable experiences and skills. From hiking and camping to water sports and community service projects, our scouting program has offered diverse opportunities for personal growth and character development. We have seen our scouts learn valuable lessons about teamwork, leadership, and resilience, they are a delight to see, and we are proud of their accomplishments.

#### **Acknowledgements and Appreciation:**

I would like to extend our heartfelt appreciation to all our volunteers, parents, and supporters who have contributed their time, skills, and resources to make Coventry Scouts thrive. Your unwavering support has been instrumental in the success of our scouting community.

To My immediate team, Ash, Sarah, Gary, Emily, Luke, Andy, Steve, Stu, Clive and the trustees - you are all amazing and inspire me with the level of commitment, dedication to young people, and enthusiasm you all give to Scouting in Coventry.

Looking Ahead:

As we reflect on the achievements of the past year, we are excited about the future of Coventry Scouts. The coming year will be a year of change for the movement as nationally we work towards the final stage of the 'Skills for Life' Strategic Plan. This last phase focuses on making Scouting easier for our volunteers with changes to help us:

- Give a warmer welcome.
- Deliver better learning; and
- Simplify how we volunteer together.

The changes will see new team structures, changes to how we appoint and induct new volunteers and learning that is flexible and specific to our volunteers' needs and the tasks they undertake, overall making it easier for new volunteers to join and enjoy a role that fits their time commitments. There are also some changes ahead to the responsibilities and structure of Trustee Boards who run the governance in our various charities and help align with best practice guidance from the Charity Commission; across Coventry we will do our best to implement this to their full extent.

Within Coventry the strategy fits with our development plan and will support our aims to:

- Improve the volunteer journey to support our volunteers.
- Improve support for the 14 - 24 age range, keeping more young people in Scouting longer;
- Improve diversity across the County; and
- Increase community support via community impact projects

Finally, we would like to say how incredibly proud we are of Sarah, Helen, and Kira who supported the coronation of HM King Charles III. An incredible honour for them all and we know they will have memories and friendships as a result that will last a lifetime.

Thank you once again for your commitment and dedication to Coventry Scouts. Together, we will continue to empower young people, fostering their personal development and creating a positive impact in our community.

### **County Secretary – Nigel Stapleton**

The County Executive Committee has held meetings on a regular basis, and has held detailed discussions on a range of issues, and received reports from the different sub-committees. Following on from The Scout Association (TSA) transformation announcement of changes, of which the County is an early adopter of. The Executive Committee has changed name to be a Trustee Board as have Scout Districts and Scout Groups within the County. There are other changes which are specified in the April 2023 edition of the TSA Policy, Organisation and Rules (POR) which are being implemented and further changes are expected later in the year. These changes affect all members whether at Sectional, Group, Unit, and District or at County level. It is necessary that ALL members ensure that their records on the current HQ Database 'Compass' are accurate and up to date prior to them being transferred to a new system later in the year.

It is with regret that a number of former and current Scouters have died during the year some of whom we have been notified of and are recorded.

The Rough Close Service Crew (both weekday and weekend crew) are a very active combined team in ensuring our customers receive a high level of service at our County Campsite. Thanks as always to The Crew for their dedication and enthusiasm. The 'Friends of Rough Close' have again supported various projects at the campsite.

The Rough Close Weekend Service Crew is extremely short of members who are able to commit to regular attendance. Occasionally only one member has been available to be in attendance. It may be that members could attend on a rota basis. Without regular attendance in helping with the running of and maintaining your County Campsite. Then it may become necessary to severely restrict the numbers camping. There is work progressing to change our booking system to the Online Scout Manager – Venue Booking System this is taking some time to complete and fully test.

For more information about volunteering please contact: Stuart Grundy, Nigel Stapleton or Dave Hart.

### **County Youth Commissioner – Emily Rendall**

Over the past year I have been working towards various different projects within my role as the County Youth Commissioner. In this time, I have been attending trustee meetings and working towards various projects with my fellow youth commissioners.

I feel one of my main accomplishments this year was kick starting the Speak Up forum for the explorer section. This event allowed me to get fantastic ideas on various subjects from the young people but also some crucial feedback on their perspective of scouting in Coventry. I hope that going forward this event will continue and expand across all sections so we can continue to keep our scouting youth shaped and the best it can be, keep a look out for the next Speak Up event taking place in February 2024.

Last October, I also had the opportunity to assist at the iMove It weekend, which helps educate newer adult members in how they can develop their skills in scouting and build confidence in projects catered towards their scouting goals. As a previous participant I felt fortunate for this opportunity and came away feeling motivated and with lots of fresh ideas.

As some of you may know, I also helped with the organisation and running of the County Conference help this February, which was a great success. I also ran a session during the day detailing how we can incorporate and further support youth shaped scouting and the You Shape badges.

I would like to thank you all for your consistent support, helping me to take full advantage of my role and look forward to what the future holds.

### **King Scout Award / Queens Scout Award – Mary Miller**

This has been a difficult year owing to circumstances beyond our control. Headquarters lost the paperwork because of changes in their staff. After convincing them they had received the applications they found them and eventually sent the Awards out.

Bablake District had a presentation evening with parents and friends present, when Michelle Cox presented three of the four Awards. The fourth was presented to a parent as the recipient is away at University in Edinburgh. A beautiful cake was shared by everyone present that was donated by a parent. A series of film clips was shown of orphan elephants being cared for and another showed the construction and devastation being caused by HS2, all with commentary.

Caludon District chose to have their Awards presented at St George's day celebrations at The Butts Stadium.

The first King's Scout Award has been awarded in Caludon. These are green and are now the only ones available. There is a Roll of Honour elsewhere in the booklet of Award recipients.

Thanks go to the Leaders and parents without whom these Awards would not be possible. We send congratulations and good wishes to them all and good luck in their future pursuits

### **Explorer Scouts and Duke of Edinburgh Award Scheme – Bob Tansey**

This year has been a great year for City of Coventry Explorer Scouts, increasing in numbers, with Units also having very busy programmes, Camps, also working with various sections, groups, in our County, assisting in helping our explorer scouts gaining experience, which is recognised in the Explorer Scout & D of E awards schemes.

From March last year we have seen the selection of 18 young persons, plus two leaders to represent the City of Coventry scouts at the World Jamboree in South Korea later this month and August this year, role selection was very competitive, for this Event, and I know that the chosen 18, have been working very hard with the two Leaders Elliott Slingsby & James Stewart, on all types of teamwork, training, preparation for this event, plus fund raising.

In reference to the above Jamboree selection it has been (still no quite ended) a privilege to work with, and on behalf of the Coventry Scout County, the parents committee, and see how these young persons, have developed into a great team, and what a great challenge they needed to make, in raising £80,000 in 16 months, including their monthly contributions, along with the above selected 18, young persons, who have done a tremendous job, a lot of hard work and commitment as well, Many Thanks to you all,

Gang show again presented another very good show, with a lot of Explorer scouts and ex explorer scouts taking part in same, along with our representatives from other younger and older sections, with some of the gang also being part of the Jamboree group, great show, well done.

Young Leaders working with all other sections in our County, will now have the advantage of District Based Young Leader Trainers, who will be working with them, assisting, and passing on skills, which will assist all YL in gaining the required YL modules, and allowing them access to other awards e.g. D of E, so gaining the knowledge, which they can then put into practice, with the groups and sections they are YL at. Thank you to these leaders for assisting in this YL training.

In Relation to the D of E awards scheme this last year has seen 9 Bronze; 7 Silver and 10 Gold award achieved, (5 Gold at Warwick University Networks with the other 5 in the Coventry County). Great achievement, as these awards were well worked towards during and from the Pandemic period prior to this year. Please remember to include the Explorer Scouts that are doing the D of E through their school, well done to all above, and to those still working on the D of E scheme and scout award scheme. Finally a big thank you, too everyone in the County for all of your assistance through the year, our Explorer Scout Unit's Leaders and Assistants, Parents, Helpers, Scout Groups, and sections that have helped make Explorer Scouting work and Grow in Coventry.

## Rough Close Scout Campsite – Dave Hart

This year we can say we are completely back to normal, post COVID, with visitors beginning to return to Rough Close.

Although limited work was able to be accomplished during the lock down period the Service Crews were extremely busy maintaining the site and improving our facilities. Winter was hard on our camping fields and we were able to continue work with the use of contractors, we were able to aerate them and had their first cut. Over the summer they were maintained by our Crew, with so many visitors to our site keeping up with the maintenance on ageing buildings is a time consuming task, this year we have worked with a very limited weekend Crew and an ageing mid-week Crew.

One of the first projects we took on was to install another Fire Bowl and shelter adjacent to the Field Cabin, this was achieved by using materials that we already had on site and is now in constant use. In November we were contacted by the BBC who were in Coventry making a television series called Phoenix Rise. This was a story about school children. They wanted to include an outside activity and asked if they could use Rough Close. A large number of BBC personnel descended on Rough Close for a week to do the filming. This programme is currently on BBC I-Player.

Also during November we were hit by the news of a heavy increase in energy prices. Due to the tariff structures our electricity was going up from 15p per Kwh to 51p per Kwh. Unfortunately that meant we had to consider price increases these to be bought in for the next camping season May 2023.

On inspection it was discovered that the Top Field toilet block was showing signs of decay. It was decided that in order to get more life from it we should clad the front and re-roof as this takes most of the bad weather. Cladding the front was relatively easy but we had to wait for better weather before tackling the roof.

We had long intended to build a shelter to house our trailers, on looking at our piles of materials we came to the conclusion that we had all we needed currently on site. Using steel recovered from cricket wicket covers, corrugated steel we had already on site we were able to build a shelter large enough for all our trailers.



We now have all the inspections and procedures in place and have been able to introduce our Climbing Tower to our list of activities. This takes time as we have to train our instructors in the erection and safety aspects of operating it.

The parents of our Jamboree Contingent asked if they could create a Jamboree Plantation with the planted trees being sponsored by companies to raise money for the jamboree. A site was identified cleared of undergrowth and ready for



planting. With the help of some grants and trees donated by the Woodland Trust this has been achieved.

Financially we have again been supported by the Friends of Rough Close funds. We have managed to utilise funds raised to provide equipment etc. for use on Rough Close.

Over the past year we mourned the loss of two of our stalwart Crew members, Gordon Hughes, who originated from the 15<sup>th</sup> Coventry Scout Group and more recently Colin Grundy who was still working with the 21<sup>st</sup> Coventry Scout Group. They will both be sadly missed.

Rough Close could not operate without the dedication of our Service Crews and Management Committee, although small a lot has been achieved. We are deeply indebted to both members of the Crew who volunteer to work on Tuesdays and Fridays doing maintenance work and new projects, also to our small weekend crew who look after our visitors and ensure to camp site is safe.

Rough Close is an extremely popular site with visitors not only from Coventry but all over the Country. With booking continually coming in these are looked after by Nigel Stapleton (County Secretary) and Bob Tabb our booking secretary.

We are constantly looking for new members to help with the running of Rough Close, both with general maintenance, Activity Instructors and 'front of house' helping with bookings and helping David Miller in the Trading Post. If you are interested in helping please contact Dave Hart or Nigel Stapleton.

Rough Close Managements Committee; Dave Hart (Chairman), Nigel Stapleton (County Secretary), Brian Beever, Bob Tansey, Bob Tabb, Alex Nicholson, Colin James, Peter Marsden, Stuart Grundy, Andrew Kates: Michelle Cox (County Commissioner) and Clive Bennett (County Chair) are Ex Officio members

### **Gang Show – Clive Bennett**

We started rehearsals for the 2023 show with a fairly small cast and low numbers in the backstage departments. This was, again, due mainly to young people going off to university and work commitments and there was still some apprehension regarding Covid. With various contingency plans in place, we managed to recruit a few more people to the cast, although we still had the ongoing problem of having to work with reduced numbers throughout rehearsals.

Having a small cast, however, did have its benefits. It meant they had to work much harder but above all it allowed peoples talents, many of them hidden in the past, to come to the fore and the whole cast were extremely supportive of each other.

So in March of this year we got to perform our 61<sup>st</sup> show which overall was extremely successful. A big thank you to everyone involved and to everyone who supported us in 2023. Hope to see you all in 2024.

### **Badges and Things / Scout Shop – David Miller**

At the end of March 2023, the "Trading Post" which incorporates the "Providore", and "Badges and Things" has achieved a record turnover. Managing a higher turnover than ever before. In doing so we have been able to raise over £10.000 towards the running cost of the County. Even more reason to support your local uniform and badge supplier (established 1920).

Since April 2022 the “Scout Shop” in Coventry has recovered from many of the supply problems that were as a result of the Lock-down and Covid-19 pandemic. We now have full stocks of all youth uniforms and adequate stocks of most adult uniforms.

We have bought the closing down stocks of the Birmingham County Badge shop and the closing down stocks of 2 District shops from Oxfordshire.

Have you tried our website <https://www.badgesandthings.co.uk/>

### **Adult Support Report - Ashley Hyde – Deputy County Commissioner (People)**

Hi, my report for this last year is going to be a very short one. I officially took on the role of DCC (People) towards the end of November last year and so haven't yet managed to do a lot in the role.

Some of you already know me, although I guess a lot of people won't yet know me. I've been a volunteer in Coventry Scouting for the last 23 years (including 2 years as a Venture Scout before taking on an adult role). I am also a First Aid Trainer and the Local Training Manager supporting Bablake District for the time being.

My time in the role has been short so far and as we move towards the changes that you've hopefully begun to hear about my role will be to support a wide variety of different aspects of adult support that we will all come across from time to time, including training, safety, safeguarding, adult awards/recognition and possibly a host of other things!

I am in the process of setting up a Mental Health First Aider course – there are around 11 people who have applied for this and we will be able to add more courses as people express interest in this. I completed the course myself in 2019 and have found it extremely useful from time to time when supporting young people and adults alike. As a County, we are also in the process of expanding our team of First Aid trainers and have a team of volunteers from across the County that we will be training up to run the First Response courses locally, meaning we will be able to provide better access to this training for all our members very soon. This team comprises of people from all 3 Districts but would be a County role, so once the team is up and running we can then start to advertise more frequent courses.

I am looking forward to meeting as many of you as possible – and will encourage you to get in touch if you need anything. This could be to do with training, first aid, if you wanted to reach out for support or even if you need an extra pair of hands on camp or an event (with enough notice I would always try to support if I could).

### **Digital Report: - Luke FitzPackham**

It has been a productive past year with the creation of the new website, more frequent social media postings, changing over from our old MailChimp account to our new mailing service Brevo (SendinBlue). We are sending out more regular emails on a monthly basis. Although we are still only seeing a 50% open rate which means our messages are still not reaching everyone. Please can you ensure your emails are up to date on Compass this is both important for our information reaching you and also for the new HQ transition.

We are looking at expanding the media team so if you are interested in joining up whether it is posting social media posts, updating the county on the latest news, creating graphics, managing the website, speaking to the local newspapers or radio, or you feel you have another skill that could support us getting the great message out about what Coventry Scouts are doing please drop me an email at [luke.packham@coventryscouts.org.uk](mailto:luke.packham@coventryscouts.org.uk)



**Roll of Honour  
2022 – 2023**

**Kings Scout Award**

Bobbie Dickenson

**Queens Scout Award**

Kira McCarthy  
Amy Adcock  
Raihanna Ismail  
Helen Fitzsimons  
Rosie Elliot  
Jenna Bottomley  
Jake Smedley



**Silver Wolf**

Brian Richards

**Award for Merit**

Sasha Kelly

**Chief Scout Commendation for Good Service**

Luke Packham

**Commissioners Commendation**

Ed Davidson

Steven Adams

**In Remembrance**

Gordon Hughes (15<sup>th</sup> Coventry)

Stan Veasey (74<sup>th</sup> Coventry)

Bob Watson (11<sup>th</sup> Coventry)

Enid Byard (Foleshill District)

Colin Grundy (21<sup>st</sup> Coventry / Rough Close Service Crew)

**County Office:**

City of Coventry Scout County

Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD

Tel: 024-7646-4310

County Website: [www.coventryscouts.org.uk](http://www.coventryscouts.org.uk) County Email: [scoutcov3@outlook.com](mailto:scoutcov3@outlook.com)

**Rough Close Campsite:**

Rough Close Reception: Open weekends only Tel: 024-7646-4310

Bookings: 07946-516-891 after 6pm weekday evenings

Campsite Website: [www.roughclose.org.uk](http://www.roughclose.org.uk) Campsite Email: [roughclose@btconnect.com](mailto:roughclose@btconnect.com)

**Trading Post: Opening hours**

Thursday 17:00 – 19:00; Saturday 10:00-13:00, 14:00-16:00; Sunday 10:00-12:00

**Badges & Things:** <https://www.badgesandthings.co.uk/>

Adult & Youth Recruitment: Tel: 0845-643-1048

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**Charity number: 524586**

**CONTENTS**

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Statement of Financial Activities	4.
Balance Sheet	5.
Notes to the Financial Statements	6 - 13.

## CITY OF COVENTRY SCOUT COUNTY

### LEGAL AND ADMINISTRATIVE INFORMATION

Charity registration number 524586  
Scout Association Registration number 10000079  
Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD  
County President Clive Benfield  
County Commissioner Michelle Cox  
Executive Committee (Note: ex = Ex-officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b> Michelle Cox (ex)	<b>County Chairman</b> Clive Bennett (ex)	<b>County Secretary</b> Nigel Stapleton (ex)	<b>County Treasurer</b> Dave Hart (acting)	<b>Youth Commissioner</b> Emily Rendell (ex)
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#### Other members who served in the year

Bob Tansey 2022-2025 (el)	Stuart Wheeler (nom)	Simon Gibson (co-opted)
Mike Pitham 2022-2025 (el)	Mark Lee (nom)	
Mary Miller 2020-2023 (el)	David Miller (nom)	
Luke Packham 2020-2023 (el)	Matt Cobble (nom)	
Colin James 2021 - 2024 (el)		
John Franks 2021-2024 (el)		

#### Independent Examiner

Azets Audit Services  
3Mc Middlemarch Business Park  
Siskin Drive  
Coventry CV3 4FJ

#### Bankers

Barclays Bank plc  
25 High Street  
Coventry

#### Investment Managers

Barclays Bank Trust Co Limited

#### Legal Advisers

Richardson & Davies, 1 Park House, Park Road, Coventry

#### Objectives

The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principal objective of Scouting is 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.

#### Constitutional Matters

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association, and Policy Organisation and Rules of the Association.
- ii) The Executive Committee is composed of ex-officio members (the Officers of the County), SIX members who are elected by the County Scout Council, a maximum of SIX members appointed by the County Commissioner, and a maximum of SIX members who may be co-opted by the Executive Committee. The Scout County is composed of members of all Districts within the County.
- iii) The Executive Committee's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH 2023**

The Executive Committee presents its report and the accounts of the County for the year ended 31 March 2023, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition, it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended executive committee.

**Financial Review**

Unrestricted net incoming resources for the year were £724 (the comparable figure for 2022 was net outgoing resources of £28,779).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Executive Committee remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2023 were broadly in line with target.

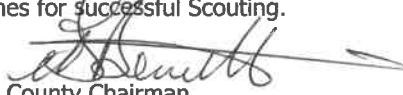
**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Executive Committee would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Executive Committee - C. Bennett - County Chairman



Date: 31/05/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2023 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3Mc MIDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 31 May 2023 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and endowments</b>							
Levy receivable		82,094	-	82,094	62,662	-	62,662
Less: Levy payable		70,996	-	70,996	60,307	-	60,307
		<u>11,098</u>	<u>-</u>	<u>11,098</u>	<u>2,355</u>	<u>-</u>	<u>2,355</u>
Donations and grants		-	-	-	15,667	5,000	20,667
Sales income	2.	108,959	-	108,959	85,419	-	85,419
Investment income	3.	743	-	743	436	-	436
<i>Income from charitable activities</i>							
Rough Close income		81,320	-	81,320	46,116	-	46,116
Other income		8,142	-	8,142	11,786	543	12,329
		<u>210,262</u>	<u>-</u>	<u>210,262</u>	<u>161,779</u>	<u>5,543</u>	<u>167,322</u>
<b>Total income</b>							
<b>Expenditure</b>							
Purchases and cost of sales		111,921	-	111,921	84,791	-	84,791
Charitable activities	4.	91,213	289	91,502	102,930	289	103,219
		<u>203,134</u>	<u>289</u>	<u>203,423</u>	<u>187,721</u>	<u>289</u>	<u>188,010</u>
<b>Total expenditure</b>							
<b>Net income/(expenditure)</b>		7,128	(289)	6,839	(25,942)	5,254	(20,688)
Net gain/(loss) on investments		(6,404)	-	(6,404)	(2,837)	-	(2,837)
Transfer between funds		-	-	-	-	-	-
		<u>724</u>	<u>(289)</u>	<u>435</u>	<u>(28,779)</u>	<u>5,254</u>	<u>(23,525)</u>
<b>Net movement in funds</b>							
Fund balances brought forward		582,052	14,193	596,245	610,831	8,939	619,770
		<u>£582,776</u>	<u>£13,904</u>	<u>£596,680</u>	<u>£582,052</u>	<u>£14,193</u>	<u>£596,245</u>
<b>Fund balances carried forward</b>							

**CITY OF COVENTRY SCOUT COUNTY**

**BALANCE SHEET**

**AS AT 31ST MARCH 2023**

	<b>Note</b>	<b>2023</b>		<b>2022</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7.		357,091		395,006
Investments	8.		32,516		38,920
			<hr/>		<hr/>
			389,607		433,926
<b>CURRENT ASSETS</b>					
Stocks	9.	39,255		26,911	
Debtors	10.	72,023		12,762	
Cash on deposit, at bank and in hand		194,758		154,489	
			<hr/>		<hr/>
			306,036		194,162
<b>Creditors:</b> amounts falling due within one year	11.	(92,963)		(19,843)	
			<hr/>		<hr/>
			213,073		174,319
<b>NET CURRENT ASSETS</b>					
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			602,680		608,245
<b>Creditors:</b> amounts falling due after one year	11.		(6,000)		(12,000)
			<hr/>		<hr/>
<b>NET ASSETS</b>					
			£596,680		£596,245
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	12.		13,904		14,193
Unrestricted	13.		582,776		582,052
			<hr/>		<hr/>
			£596,680		£596,245
			<hr/>		<hr/>

The financial statements were approved by the Executive Committee on .....31/05/2023.....

**C. Bennett**  
County Chairman 

The notes to the financial statements numbered 1 to 17 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(b) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight-line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment etc - 20% reducing balance basis

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**(c) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year and, accordingly, includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(d) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(e) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(f) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(g) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**(h) Designated funds**

Designated funds are unrestricted funds earmarked by the County Executive Committee for particular purposes.

**(i) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

<b>2. SALES INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment department, campsite bar and providore	£108,959	-	£108,959	£85,419
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. INVESTMENT INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank and other interest	83	-	83	10
Income from other investments	660	-	660	426
	<hr/>	<hr/>	<hr/>	<hr/>
	£743	£ -	£743	£436
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Campsite costs	71,282	289	71,571	80,419
Section and other project costs	2,372	-	2,372	5,970
Jamboree Costs	-	-	-	-
Governance Costs (unapportioned)	17,559	-	17,559	16,830
Project costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£91,213	£289	£91,502	£103,219
	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£90,774	£21,147	£111,921	£84,791
<b>Charitable activities</b>				
Campsite costs	57,600	13,971	71,571	80,419
Section and other project costs	2,372	-	2,372	5,970
Jamboree costs	-	-	-	-
County Contribution to County Scouting Activity	-	-	-	-
Governance costs	-	17,559	17,559	16,830
Project Costs	-	-	-	-
	<u>£59,972</u>	<u>£31,530</u>	<u>£91,502</u>	<u>£103,219</u>
<b>Total expenditure</b>	<u>£150,746</u>	<u>£52,677</u>	<u>£203,423</u>	<u>£188,010</u>

*Analysed support costs consist of the following:*

Depreciation	37,915
Administration and running costs	14,762
	<u>£52,677</u>

	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Resources expended includes:		
Depreciation	37,915	38,508
Independent examiner's fees:		
- Independent examination	2,000	1,800
- Accountancy	2,680	2,310
Salaries including national insurance:		
- Nil (2022 - Nil)	-	-
	<u>          </u>	<u>          </u>

There were no employees during either year.

**6. EXECUTIVE COMMITTEE**

No member of the Executive Committee (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2022 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2022 - £Nil).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2022	587,254	144,054	102,045	833,353
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	£587,254	£144,054	£102,045	£833,353
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2022	260,297	89,311	88,738	438,346
Charge for the year	29,680	5,762	2,474	37,916
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	£289,976	£95,073	£91,212	£476,262
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2023	£297,277	£48,981	£10,833	£357,091
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	£326,956	£54,743	£13,307	£395,006
	<hr/>	<hr/>	<hr/>	<hr/>
<b>8. INVESTMENTS</b>			<b>2023 £</b>	<b>2022 £</b>
The balances at 31st March 2023 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			32,516	38,920
			<hr/>	<hr/>
			£32,516	£38,920
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2022 at market values			38,920	41,759
Unrealised (losses)/gains			(6,404)	(2,839)
			<hr/>	<hr/>
Balances at 31st March 2023			£32,516	£38,920
			<hr/>	<hr/>
Historical cost at 31st March 2023			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**8. INVESTMENTS (continued)**

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>9. STOCK</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Goods for resale	£39,255	£26,911
	<u>          </u>	<u>          </u>

<b>10. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,642	4,762
Other debtors	64,381	8,000
	<u>          </u>	<u>          </u>
	£72,023	£12,762
	<u>          </u>	<u>          </u>

<b>11. CREDITORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	84,074	5,939
Other creditors	-	-
Trade Creditors	2,675	4,222
Loans from Districts	6,214	9,682
	<u>          </u>	<u>          </u>
	£92,963	£19,843
	<u>          </u>	<u>          </u>

Accruals and deferred income includes £79,394 (2022 - £2,039) of deferred income relating to the World Scout Jamboree, taking place in August 2023.

<b>Amounts falling due after one year</b>		
Loans from Districts	£6,000	£12,000
	<u>          </u>	<u>          </u>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**12. RESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited Overdrawn Fund	(543)	543	-	-	-	-	-
Project Dome Fund	-	5,000	(289)	4,711	-	(289)	4,422
	<u>8,939</u>	<u>5,543</u>	<u>(289)</u>	<u>14,193</u>	<u>-</u>	<u>(289)</u>	<u>13,904</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.

**13. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Movement in the year	Transfer	Balance at 1 April 2022	Movement in the year	Transfer	
	£	£	£	£	£	£	
<b>General</b> Main Fund	587,954	(28,779)	-	559,175	724	-	559,899
<b>Designated</b> Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>610,831</u>	<u>(28,779)</u>	<u>-</u>	<u>582,052</u>	<u>724</u>	<u>-</u>	<u>582,776</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2023 are represented by:</b>			
Fixed assets	385,184	4,423	389,607
Current assets excluding bank	111,278	-	111,278
Bank balances	185,276	9,482	194,758
Current liabilities	(92,963)	-	(92,963)
Non – Current Liabilities	(6,000)	-	(6,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,775</b>	<b>£13,905</b>	<b>£596,680</b>
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2022 are represented by:</b>			
Tangible fixed assets	429,215	4,711	433,926
Current assets excluding bank	39,673	-	39,673
Bank balances	145,007	9,482	154,489
Current liabilities	(19,843)	-	(19,843)
Non – Current Liabilities	(12,000)	-	(12,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,052</b>	<b>£14,193</b>	<b>£596,245</b>
	<hr/>	<hr/>	<hr/>

**15. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2022 - £Nil).

**16. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**17. RELATED PARTY TRANSACTIONS**

Included within creditors is £6,000 (2022 - £12,000) owing to Bablake District, a constituent part of the County. Interest is paid on these amounts.

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**Charity number: 524586**

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Balance Sheet	5.
Notes to the Financial Statements	6 - 13.

## CITY OF COVENTRY SCOUT COUNTY

### LEGAL AND ADMINISTRATIVE INFORMATION

Charity registration number 524586  
Scout Association Registration number 10000079  
Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD  
County President Clive Benfield  
County Commissioner Michelle Cox  
Executive Committee (Note: ex = Ex-officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b> Michelle Cox (ex)	<b>County Chairman</b> Clive Bennett (ex)	<b>County Secretary</b> Nigel Stapleton (ex)	<b>County Treasurer</b> Dave Hart (acting)	<b>Youth Commissioner</b> Emily Rendell (ex)
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#### Other members who served in the year

Bob Tansey 2022-2025 (el)	Stuart Wheeler (nom)	Simon Gibson (co-opted)
Mike Pitham 2022-2025 (el)	Mark Lee (nom)	
Mary Miller 2020-2023 (el)	David Miller (nom)	
Luke Packham 2020-2023 (el)	Matt Cobble (nom)	
Colin James 2021 - 2024 (el)		
John Franks 2021-2024 (el)		

#### Independent Examiner

Azets Audit Services  
3Mc Middlemarch Business Park  
Siskin Drive  
Coventry CV3 4FJ

#### Bankers

Barclays Bank plc  
25 High Street  
Coventry

#### Investment Managers

Barclays Bank Trust Co Limited

#### Legal Advisers

Richardson & Davies, 1 Park House, Park Road, Coventry

#### Objectives

The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principal objective of Scouting is 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.

#### Constitutional Matters

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association, and Policy Organisation and Rules of the Association.
- ii) The Executive Committee is composed of ex-officio members (the Officers of the County), SIX members who are elected by the County Scout Council, a maximum of SIX members appointed by the County Commissioner, and a maximum of SIX members who may be co-opted by the Executive Committee. The Scout County is composed of members of all Districts within the County.
- iii) The Executive Committee's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH 2023**

The Executive Committee presents its report and the accounts of the County for the year ended 31 March 2023, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition, it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended executive committee.

**Financial Review**

Unrestricted net incoming resources for the year were £724 (the comparable figure for 2022 was net outgoing resources of £28,779).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Executive Committee remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2023 were broadly in line with target.

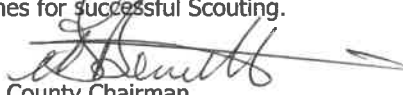
**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Executive Committee would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Executive Committee - C. Bennett - County Chairman



Date: 31/05/2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2023 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3Mc MIDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 31 May 2023 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and endowments</b>							
Levy receivable		82,094	-	82,094	62,662	-	62,662
Less: Levy payable		70,996	-	70,996	60,307	-	60,307
		<u>11,098</u>	<u>-</u>	<u>11,098</u>	<u>2,355</u>	<u>-</u>	<u>2,355</u>
Donations and grants		-	-	-	15,667	5,000	20,667
Sales income	2.	108,959	-	108,959	85,419	-	85,419
Investment income	3.	743	-	743	436	-	436
<i>Income from charitable activities</i>							
Rough Close income		81,320	-	81,320	46,116	-	46,116
Other income		8,142	-	8,142	11,786	543	12,329
		<u>210,262</u>	<u>-</u>	<u>210,262</u>	<u>161,779</u>	<u>5,543</u>	<u>167,322</u>
<b>Total income</b>							
<b>Expenditure</b>							
Purchases and cost of sales		111,921	-	111,921	84,791	-	84,791
Charitable activities	4.	91,213	289	91,502	102,930	289	103,219
		<u>203,134</u>	<u>289</u>	<u>203,423</u>	<u>187,721</u>	<u>289</u>	<u>188,010</u>
<b>Total expenditure</b>							
<b>Net income/(expenditure)</b>		7,128	(289)	6,839	(25,942)	5,254	(20,688)
Net gain/(loss) on investments		(6,404)	-	(6,404)	(2,837)	-	(2,837)
Transfer between funds		-	-	-	-	-	-
		<u>724</u>	<u>(289)</u>	<u>435</u>	<u>(28,779)</u>	<u>5,254</u>	<u>(23,525)</u>
<b>Net movement in funds</b>							
Fund balances brought forward		582,052	14,193	596,245	610,831	8,939	619,770
		<u>£582,776</u>	<u>£13,904</u>	<u>£596,680</u>	<u>£582,052</u>	<u>£14,193</u>	<u>£596,245</u>
<b>Fund balances carried forward</b>							

**CITY OF COVENTRY SCOUT COUNTY**

**BALANCE SHEET**

**AS AT 31ST MARCH 2023**

	<b>Note</b>	<b>2023</b>		<b>2022</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7.		357,091		395,006
Investments	8.		32,516		38,920
			<hr/>		<hr/>
			389,607		433,926
<b>CURRENT ASSETS</b>					
Stocks	9.	39,255		26,911	
Debtors	10.	72,023		12,762	
Cash on deposit, at bank and in hand		194,758		154,489	
			<hr/>		<hr/>
		306,036		194,162	
<b>Creditors:</b> amounts falling due within one year	11.	(92,963)		(19,843)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			213,073		174,319
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			602,680		608,245
<b>Creditors:</b> amounts falling due after one year	11.		(6,000)		(12,000)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£596,680		£596,245
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	12.		13,904		14,193
Unrestricted	13.		582,776		582,052
			<hr/>		<hr/>
			£596,680		£596,245
			<hr/>		<hr/>

The financial statements were approved by the Executive Committee on .....31/05/2023.....

**C. Bennett**  
County Chairman 

The notes to the financial statements numbered 1 to 17 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(b) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight-line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment etc - 20% reducing balance basis

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**(c) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year and, accordingly, includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(d) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(e) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(f) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(g) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**(h) Designated funds**

Designated funds are unrestricted funds earmarked by the County Executive Committee for particular purposes.

**(i) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

<b>2. SALES INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment department, campsite bar and providore	£108,959	-	£108,959	£85,419
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. INVESTMENT INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank and other interest	83	-	83	10
Income from other investments	660	-	660	426
	<hr/>	<hr/>	<hr/>	<hr/>
	£743	£ -	£743	£436
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Campsite costs	71,282	289	71,571	80,419
Section and other project costs	2,372	-	2,372	5,970
Jamboree Costs	-	-	-	-
Governance Costs (unapportioned)	17,559	-	17,559	16,830
Project costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£91,213	£289	£91,502	£103,219
	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£90,774	£21,147	£111,921	£84,791
<b>Charitable activities</b>				
Campsite costs	57,600	13,971	71,571	80,419
Section and other project costs	2,372	-	2,372	5,970
Jamboree costs	-	-	-	-
County Contribution to County Scouting Activity	-	-	-	-
Governance costs	-	17,559	17,559	16,830
Project Costs	-	-	-	-
	<u>£59,972</u>	<u>£31,530</u>	<u>£91,502</u>	<u>£103,219</u>
<b>Total expenditure</b>	<u>£150,746</u>	<u>£52,677</u>	<u>£203,423</u>	<u>£188,010</u>
<i>Analysed support costs consist of the following:</i>				
Depreciation		37,915		
Administration and running costs		14,762		
		<u>£52,677</u>		
			<b>Total 2023</b>	<b>Total 2022</b>
			<b>£</b>	<b>£</b>
Resources expended includes:				
Depreciation			37,915	38,508
Independent examiner's fees:				
- Independent examination			2,000	1,800
- Accountancy			2,680	2,310
Salaries including national insurance:				
- Nil (2022 - Nil)			-	-
			<u>          </u>	<u>          </u>

There were no employees during either year.

**6. EXECUTIVE COMMITTEE**

No member of the Executive Committee (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2022 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2022 - £Nil).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2022	587,254	144,054	102,045	833,353
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	£587,254	£144,054	£102,045	£833,353
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2022	260,297	89,311	88,738	438,346
Charge for the year	29,680	5,762	2,474	37,916
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2023	£289,976	£95,073	£91,212	£476,262
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2023	£297,277	£48,981	£10,833	£357,091
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	£326,956	£54,743	£13,307	£395,006
	<hr/>	<hr/>	<hr/>	<hr/>
<b>8. INVESTMENTS</b>			<b>2023 £</b>	<b>2022 £</b>
The balances at 31st March 2023 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			32,516	38,920
			<hr/>	<hr/>
			£32,516	£38,920
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2022 at market values			38,920	41,759
Unrealised (losses)/gains			(6,404)	(2,839)
			<hr/>	<hr/>
Balances at 31st March 2023			£32,516	£38,920
			<hr/>	<hr/>
Historical cost at 31st March 2023			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**8. INVESTMENTS (continued)**

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>9. STOCK</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Goods for resale	£39,255	£26,911
	<u>          </u>	<u>          </u>

<b>10. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,642	4,762
Other debtors	64,381	8,000
	<u>          </u>	<u>          </u>
	£72,023	£12,762
	<u>          </u>	<u>          </u>

<b>11. CREDITORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	84,074	5,939
Other creditors	-	-
Trade Creditors	2,675	4,222
Loans from Districts	6,214	9,682
	<u>          </u>	<u>          </u>
	£92,963	£19,843
	<u>          </u>	<u>          </u>

Accruals and deferred income includes £79,394 (2022 - £2,039) of deferred income relating to the World Scout Jamboree, taking place in August 2023.

<b>Amounts falling due after one year</b>		
Loans from Districts	£6,000	£12,000
	<u>          </u>	<u>          </u>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**12. RESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited Overdrawn Fund	(543)	543	-	-	-	-	-
Project Dome Fund	-	5,000	(289)	4,711	-	(289)	4,422
	<u>8,939</u>	<u>5,543</u>	<u>(289)</u>	<u>14,193</u>	<u>-</u>	<u>(289)</u>	<u>13,904</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.

**13. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Movement in the year	Transfer	Balance at 1 April 2022	Movement in the year	Transfer	
	£	£	£	£	£	£	
<b>General</b> Main Fund	587,954	(28,779)	-	559,175	724	-	559,899
<b>Designated</b> Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>610,831</u>	<u>(28,779)</u>	<u>-</u>	<u>582,052</u>	<u>724</u>	<u>-</u>	<u>582,776</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2023 are represented by:</b>			
Fixed assets	385,184	4,423	389,607
Current assets excluding bank	111,278	-	111,278
Bank balances	185,276	9,482	194,758
Current liabilities	(92,963)	-	(92,963)
Non – Current Liabilities	(6,000)	-	(6,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,775</b>	<b>£13,905</b>	<b>£596,680</b>
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2022 are represented by:</b>			
Tangible fixed assets	429,215	4,711	433,926
Current assets excluding bank	39,673	-	39,673
Bank balances	145,007	9,482	154,489
Current liabilities	(19,843)	-	(19,843)
Non – Current Liabilities	(12,000)	-	(12,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,052</b>	<b>£14,193</b>	<b>£596,245</b>
	<hr/>	<hr/>	<hr/>

**15. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2022 - £Nil).

**16. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**17. RELATED PARTY TRANSACTIONS**

Included within creditors is £6,000 (2022 - £12,000) owing to Bablake District, a constituent part of the County. Interest is paid on these amounts.

**CITY OF COVENTRY SCOUT COUNTY**

England & Wales - Charity number 524586

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# Accounts

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# **CITY OF COVENTRY SCOUT COUNTY**

## **ANNUAL REPORT**

**2021-2022**



**Back Together Again**

## **Chair's 2021-22 Report City of Coventry Scout County Trustees – Chris Sherlock**

This past year has been one of much reflection of what we are doing and what we need to do to lead to a better future of Scouting in Coventry.

The Executive Committee of the Scout County Trustees have continued to keep a watchful eye on the County Finances and County resources. As trustees we are responsible for ensuring that all activities and events held in the County's name are held in a safe and responsible way. It is for this reason that no events therefore can be held in the County's name without the permission of the trustees which will only be given if they are satisfied as to the risk assessments being satisfactory and that all safety and safeguarding rules are adhered to.

It has been great to welcome Michelle as County Commissioner and a smooth transition has taken place thanks also to Andy Morris for his help and cooperation. Michelle has brought with her a wealth of experience and has given us a fresh look at the County and all we do.

The past scouting year has actually been 9 months due to last year's delayed AGM due to Covid. It was agreed during the year to change the trustee meetings to bimonthly. Unfortunately we cannot hold effective meetings both live and on zoom (for those unable to attend) due to costs and operational reasons.

Covid still has effects on scouting and the trustees agreed on "funding" for Rough Close so that they can continue helping those that need it regarding meeting places etc. Regarding Rough Close, we are concerned that the weekend service crews are short of regular volunteers and with safety and safeguarding concerns feel that we may have to close Rough Close to activities if there isn't a sufficient group of people to operate safely. This will not only affect the planned activities of groups at Rough Close, but will have financial effect on all members, as the surplus raised on Rough Close and Badges and Things, keeps the County levy low. Imagine your group having to raise £26 -£30 a head this year for the County levy instead of the present £6.80. An urgent call recently brought offers of help, thank you so much to these leaders who were able to respond. However it is the regular help that we need so that activities and events can be planned. For example, can you offer a time slot once a month or every two months?

Regrettably due to complaints from a neighbour, we have had to place a ban on fireworks and hot air lanterns at Rough Close.

We are pleased to see the Jamboree 2023 South Korea contingent continue to develop with the support of the Districts, who have agreed with financial management of the finances. The County has agreed to the initial upfront payment, as there was no time for fund raising prior to the payment date. A new scout group were affected by a misunderstanding by the Regional Support Team, which gave the group the impression that this year's levy would be free. When this was found out to be false the County, following Caludon's lead, agreed to fund 25% of the levy.

The trustees were pleased that HQ have recently offered the County two Development Support Assistants on a short term trial basis and have agreed to support Michelle in this initiative. A watchful eye has been given to training and we are pleased that some aspects have been able to be taken with modules on-line due to inability to take part in face to face training.

### **County Commissioner – Michelle Cox**

This is the first time I have been involved with the Annual Review and the first time I have stopped to look back since taking on the County Commissioner role. It was a real honor to take over from Andrew in October 2021. He had led Coventry Scouts through some of the toughest challenges and laid sturdy foundations, which has allowed me to continue to build on the brilliant work that was already in progress, get to know the County Team and take some time to develop a new plan for the County.

Our young people must be at the heart of any plan for Coventry Scouts. It makes a real difference to the lives of the young people involved; providing them with opportunities to gain confidence, learn skills for life, challenge themselves, take part in new experiences and have lots of fun along the way. And, whilst we do not say it often, it can do the same for its volunteers too! It is why we have so many volunteers giving up thousands of hours each year to support young people.

It has been exciting getting to know everyone, working together and to see a new County Team take shape and for new, exciting ideas for the future beginning to emerge. The journey of a County Commissioner is a marathon, not a sprint, but we are all already starting to see the team come together to offer even better skills for life for our young people.

In starting the motions for forming a new County plan I have been out and about to try and get to know as many volunteers as possible. There are already some key areas I would like to work on; improving the journey for volunteers to ensure they are happy and able to provide the best Scouting possible to our young people; encourage diversity in all our Scouting provisions to ensure we reflect our local communities; and lastly increase the community impact that our young people have in their local area.

Looking back, it has been a pleasure to see the vast array of Scouting activities that have taken place over the year, there is much to celebrate and remember. From numerous Zoom meetings of all shapes and sizes, our annual Gang Show, and camps through to weekly meetings covering a huge range of topics, experiences, and adventures. However, as the year progressed and with the easing of restrictions it has been heartening to see us returning to 'normal Scouting'.

Since the pandemic restrictions have lifted from a Scouting perspective, I am delighted to report that we are seeing membership numbers starting to bounce back following the 22.1% reduction we reported in 2021. Our latest census, conducted at the end of January 2022, reported a 27% increase in our youth membership and 5% increase in the number of adult volunteers, a combined 20% improvement taking us to 1,960 young people and 773 adults – a total of 2,733 people, 188 down on our pre-pandemic numbers from 2020.

We have 7 new Squirrel Dreys that we have opened within the County since their launch in September 2021. We're seeing a fantastic response from parents signing their children up whenever we launch a new Drey and I'm confident that these numbers will continue to grow over the coming years, helping us develop improved outcomes for the 4 and 5 year olds joining the new section.

Supporting our adult volunteers is a priority for us and throughout 2021 we were focussed on ensuring all our volunteers were supported in completing their mandatory safety and safeguarding training. As we go forwards our attention is moving to First Aid and the role-specific training that our volunteers need and has been most impacted by the pandemic and our inability to hold face to face training courses for a significant length of time.

As I look to thank the hundreds of adult volunteers who make Scouting happen for our County's young people like previous Commissioners, this year is no exception. Whether as uniformed Leaders or Commissioners, as members of trustee boards on District and Group Executives, or providing occasional help on camps and other events, volunteers remain the lifeblood of our Movement. Thank you for all that you do. My immediate team, Sarah, Gary, Emily, Luke, Andy, Steve, and Stuart - you are all amazing and inspire me with the level of commitment, dedication to young people, and enthusiasm you all give to Scouting in Coventry.

I would also like to take this opportunity to thank Darren Male who stepped down from the County Training Manager role and Scott Morgan who stepped down from the Assistant County Commissioner Operations role. Thank you all for everything you have done.

It's not surprising that you don't wake up on your first day as County Commissioner with all the knowledge and experience needed to do the role, however, having great people around you really does help. I would like to thank two people; Andrew Morris, who although he is the previous County Commissioner, has been terrific in supporting me to gain knowledge of Scouting in the local area but also as a sounding board for problem solving and ideas for the future. And to Kerrie Morris, for the many chats and words of encouragement, I cannot thank you enough for just being there and helping to fill in the knowledge gaps!

Scouting in Coventry changes young people's lives for the better, helps to raise their aspirations and widen their horizons. It is one of the jewels of voluntary youth provision within the County, and one with which I am immensely proud to be associated with.

### **County Secretary – Nigel Stapleton**

The County Executive Committee has held meetings online on a regular basis, and has held detailed discussions on a range of issues, and received reports from the different sub-committees. Due to the pandemic the County Executive Committee increased the number of members by co-option to ensure that we were able to communicate with and receive updates from all areas within the county. The County Executive is likely to reduce in number to a more manageable number of members going forward.

It is with regret that a number of former Scouters have died during the year some of whom we have been notified of and are recorded.

The Rough Close Service Crew is a very active team in ensuring our customers receive a high level of service at our County Campsite. Thanks as always to The Crew for their dedication and enthusiasm. The 'Friends of Rough Close' have again supported various projects at the campsite.

The Rough Close Weekend Service Crew is extremely short of members who are able to commit to regular attendance. Occasionally only 1 member has been available to be in attendance. It maybe that we could have members attend on a rota basis. Without regular attendance in helping with the running of and maintaining your County Campsite. Then we may have to severely restrict the numbers camping.

Contact: Stuart Grundy, Nigel Stapleton or Dave Hart for more information as to how we may help those who volunteer.



**New Fire Shelter by the Main Field Cabin**

**First use of the Climbing Tower;  
Instructors are required to be trained  
so that Young People are able to  
have a go and have a different  
fun experience**



#### **Badges & Things, Scout Shop – David Miller**

With the ongoing Covid situation deliveries of uniforms and badges has been very challenging. We now have good stocks of Squirrels, Beavers and Cubs uniforms but this can change rapidly. Stocks of Scout shirts and blouses are not good. The last shipment arrived 2 months late and the next one is not doing any better. We do have good stocks of Explorer and Adult uniforms at the moment.

Stocks of uniform badges are doing well due to stocks being Air freighted instead of being shipped by Sea. This of course is more expensive.

Coventry "Scout Shop" seems to be one of the few around the country with reasonable supplies at the moment. The online business now has customers in all of the countries of the United Kingdom as well as regulars abroad.

### **Queens Scout Awards – Mary Miller**

There are eight former Explorers who have completed all of their tasks but have so far not completed their paperwork. Until they have completed this the application cannot be made for the Award.

### **Explorer Scouts and Duke of Edinburgh Award scheme – Bob Tansey**

A big thank you, to all Young Persons, Explorer Scout Leaders, Supporters of Leaders, Parents, who have helped over this last year, during the coming out of lockdowns, getting unit programmes up and running once again in real terms, whilst still embracing the technology of zoom, and teams meetings online.

It has been great to see young people, Leaders and helpers, once again, camping, holding Unit, and District events getting back to face to face scouting that we knew prior to the pandemic.

It is also very good to see the numbers increasing in the Explorer Scout units, plus some comments from Scouts who at some of the joint events that we are getting back into programmes and onto the calendar again, saying they wish to become Explorer Scouts.

In relation to Young Leaders, I still have a few things that I would like get into place, so that sections groups and units will benefit a lot more, from the skills that they have, and can pass on to younger persons.

A quick word on Gang Show, as I know a number of Explorer Scouts do take part in this show, it was great to see this show back this year, and also back in the scouting programme, my thanks on behalf of the Explorer Scouts, and all who took part in and supported this year's show.

Two other events that we had Explorer Scouts and County Sections at were the Remembrance Day Service in Coventry with 150 Young Persons attending neat and tidy, and a credit to our County and St Georges Day at Coventry Rugby Club, again a credit to Scouting,

In relation to D of E Awards, and participation, a number of changes that were made in this scheme during the pandemic, have been extended, to October next year,

Our current County numbers working on this scheme including Warwick University are 506 total,

With 19 Bronze Awards 12 Silver awards, 9 Gold awards awarded since 01/04/2021 to 1<sup>st</sup> April 2022, in Coventry scouting alone, (these numbers do not show those who gain the award in schools) well done to all those young person's on their achievement, which also gives them the equivalent Scout award,

Finally once again a big thank you everyone in the County, for all of your help through this Year, District Exec's, Explorer Scout Unit's Leaders, Assistants, Parents, Helpers, Scout Groups, and sections that have helped in keeping Explorer Scouting going in Coventry.

### **Rough Close Scout Campsite – Dave Hart**

Following a very difficult year in 2020-21 we first saw some degree of relaxation with the COVID regulations. We had to undertake further risk assessments before allowing young people and their leaders to again use Rough Close. This put a lot of pressure on our volunteers to ensure conformity. Where possible the Service Crew had worked doing essential maintenance work. We had a slight reprieve in April but this was closely followed by a complete lock down again.

Annual events were again cancelled with the first being the Network Festival closely followed by the Gateway camp.

Rough Close needs constant maintenance, some of the popular buildings have been there for up to 50 years but with constant maintenance they should last us a lot longer

We suffered some maintenance set backs with an underground leak in the central heating system in the Main toilet block. This necessitated re-running all the pipe work in both the ladies and gents toilets along the walls on the surface. This was completed by members of the Crew. The failure of a couple of our ageing boilers meant that they had to be replaced.

The steps were replaced on the Norton Cabin and some work needed doing to the inside toilet floor. Work started in the Autumn to repaint the exterior but was halted when we encountered bad weather, this has now resumed

We were able to complete the recently erected Dome with both an outside water supply and limited electricity. Adjacent to this was the construction of a fire site shelter complete with Fire Bowl. Most of the materials for this construction were already on site. On resumption of activities at Rough Close the Dome and area was first used in September 2021.

On inspection of the Crew Quarters it was noted that some of the wood pillars holding up the veranda were rotting. These were carefully replaced by the Crew.

During lock down we were able to change most of our lighting to LED, meaning hopefully it will reduce our electricity bills and make us more environmentally friendly.

The Maclean Centre was in need of re-painting this has been done with some help from a work party from National Grid. An organisation Volunteering Matters help us to get corporate organisations to occasionally hold team-building days by volunteering to help.

It is not only our buildings that need constant attention, over the winter we lost some of our trees one of which came down and damaged our fence. We managed to get it removed but prompted us to complete a further inspection of our fence line and camping areas to assess its safety. A policy has now been set for routine inspections and where necessary the removal of potentially problem trees.

Over the year it was noted that the internal roadways needed attention, the area adjacent to the George Sheppard Cabin was continually flooding, a new drain was installed and the road re-laid.

The fencing encircling the camp Fire Circle was found to be in need of replacing, again the Crew took on this task.

The grass doesn't stop growing due to COVID, so we had to continually maintain our fields and pocket sites. This work is being completed by the Service Crew,

Whilst activities came to a halt during lock down our activity instructors didn't get their experience necessary for the continuation of their permits. So on resumption of the activities we have had to ensure that their Permits were up to date and where necessary further training was introduced. We were helped financially by CaveBus who offered to postpone the payments for its hire until we were able to resume using it.

The Friends of Rough Close funds have again helped with the purchase of much needed equipment to help within the camp site. Thank you to all the members who currently contribute.

What of the future, Rough Close has been owned by the Coventry Scout County for 76 years, much has been achieved by many individuals we need to continue this work to ensure that Rough Close is regarded as a premier site. This can only continue if we recruit more help in looking after Rough Close and its customers. Anyone is welcome whether they have a particular skill or not. Age is not a problem we have some of the Crew who are well into their 80's as well as some younger. Please come along enjoy the camaraderie of working with like minded people.

Rough Close could not operate without the dedication of our Service Crew, and Management Committee, although small a lot has been achieved. We are deeply indebted to both those members of the Crew who work on Tuesdays and Fridays doing maintenance work and new projects. Also to our small weekend members who look after our visitors and ensure the Camp Site is safe.

Rough Close is an extremely popular camp site with visitors from not only Coventry but all over the West Midlands and beyond. With bookings continually coming in these are looked after by Nigel Stapleton (County Secretary) and our assistant booking secretary Bob Tabb.

Rough Close Management Committee; Dave Hart (Chairman & Manager); Nigel Stapleton (County Secretary); Brian Beever; Bob Tabb; Bob Tansey; Alex Nicholson; Peter Marsden; Stuart Grundy; Andrew Kates. Chris Sherlock (County Chairman) and Michelle Cox (County Commissioner) are Ex-officio members.

### **Safeguarding – Clive Bennett**

Safeguarding training has continued and continues to be online. The obvious advantages of the training being online are that it can be done in a shorter space of time and at a time to suit the individual. In the last twelve months several adults across the County have

completed the online safeguarding training but unfortunately we as a County, are still not 100% compliant, but we are getting there.

It appears that online training is becoming more and more popular and the route that Headquarters is pursuing. There is no indication at present when and indeed if there will be a return to face to face safeguarding training so I would encourage all adult volunteers to take advantage of the online course and most importantly take notice of the learning involved in order that we can reduce and hopefully eradicate the safeguarding issues that we are faced with within Scouting.

### **Gang Show report – Clive Bennett**

In March 2020 we were literally one week away from moving into the Belgrade when news of the lock down was announced. In fact, we were at the Satchwell Centre painting and putting the final touches to scenery when the announcement, that all face to face Scouting must cease immediately, was relayed to us.

Continued restrictions meant we couldn't start rehearsals for our 2021 show, restrictions that carried on through to March 2021 and beyond.

In August 2021, with an amount of trepidation, we began preparations and planning for Gang Show 2022. We started rehearsals with an extremely small cast and low numbers in the backstage departments. This was due mainly to young people going off to university, work commitments and apprehension regarding Covid. With various contingency plans in place, we managed to recruit a few more people to the cast, although we still had to work with reduced numbers throughout rehearsals, due to Covid

Having the smallest cast ever to appear in Coventry Gang Show did however have its benefits. It meant they had to work much harder but above all it allowed peoples talents, many of them hidden in the past, to come to the fore and the whole cast were extremely supportive of each other.

At last, in March of this year, after two extremely difficult years, we finally got to perform our 60<sup>th</sup> Anniversary Show. The show overall was extremely successful although, unfortunately, we had, sadly, to disappoint three cast members, having to inform them they couldn't perform due to positive Covid results.

We held two events to celebrate this year's show. The first of these was the Junior Gangs after show party, which we held at the 3<sup>rd</sup> Scout Headquarters, where we served the youngsters a three-course dinner followed by games and activities. Then, in April, we held a really successful dinner dance at the Windmill Village Hotel. It was great to see so many Gang Show members from years gone by together with members of this year's show.

Looking forward, the dates for Coventry Gang Show 2023 will be 15<sup>th</sup>-18<sup>th</sup> March and auditions and registration for new members to the Main Gang will be on Thursday 15<sup>th</sup> September, commencing 7.30pm at the Satchwell Centre.

A big thank you to everyone involved and to everyone who supported us in 2022. Hope to see you all in 2023.

**Roll of Honour  
2021 – 2022**

**Silver Wolf**

Christopher Sherlock  
Clive Bennett

Michael Pitham  
Patricia Read

**Bar to the Silver Acorn**

Ian Lavens

**Silver Acorn**

Gareth Hopkins  
Gary Colledge  
Jill Michelle Spencer

Jo-Anne Lockett  
Paul Killpack  
Robert Tansey

Sarah Miller  
Sheelagh Bennett

**Bar to the Award For Merit**

Elizabeth Payne

Jacqueline McIntyre

Michael Heeley

**Award for Merit**

Emma Hyde  
Helen Swift  
Jason DeMiranda  
Karen Beahan  
Leslie Pinkham  
Michelle Crisp  
Philip Jones  
Andrew Bullock  
Carrie Daniel-Brown  
Christopher Parsons

David Preston  
David Brookes  
David Kelly  
Gareth Morgan  
Garth Shaller  
Gaynor Preston  
Graham Slingsby  
Hamish Brown  
Helen Sherwood  
Lesley Hancock

Lloyd McIntyre  
Lynne Porter  
Malcolm Vanston-Rumney  
Mark Lee  
Matthew Spencer  
Nicola Hopkins  
Stuart Porter  
David McConville

**Chief Scout's Commendation for Good Service**

Aaron Whitehead  
James Hands  
Judith Applegarth  
Richard David  
Amanda Yeadon  
Andrew Cullip

Carol Pridmore  
Elizabeth Main  
Jake Huddleston  
James Townsley  
Miranda Cross  
Neil Smith

Rachel Cullip  
Reece Dowdeswell  
Samuel Liggins  
Sarah Hodgkins  
Shauna Hudspith

**In Remembrance**

Alec Steedman (Coventry Gang Show)

Pat Wilmore (84<sup>th</sup> Coventry)

**County Office:**

City of Coventry Scout County

Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD

Tele: 024-7646-4310

County Website: [www.coventryscouts.org.uk](http://www.coventryscouts.org.uk)

County Email: [scoutcov3@outlook.com](mailto:scoutcov3@outlook.com)

**Rough Close Campsite:**

Rough Close Reception: Open weekends only Tele: 024-7646-4310

Bookings: 07946-516-891 after 6pm weekday evenings

Campsite Website: [www.roughclose.org.uk](http://www.roughclose.org.uk)

Campsite Email: [roughclose@btconnect.com](mailto:roughclose@btconnect.com)

**Trading Post:** Opening hours Thursday 5:00 – 7:00pm; Saturday 10-12, 2-4; Sunday 10-12

**Badges & Things:** <https://www.badgesandthings.co.uk/>

Adult & Youth Recruitment: Tele. 0845-643-1048

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Charity number: 524586**

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**CITY OF COVENTRY SCOUT COUNTY**

**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registration number 524586  
Scout Association Registration number 10000079  
Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD  
County President Clive Benfield  
County Commissioner Michelle Cox  
Executive Committee (Note: ex = Ex-officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b>	<b>County Chairman</b>	<b>County Secretary</b>	<b>County Treasurer</b>	<b>Youth Commissioner</b>
Michelle Cox (ex)	Chris Sherlock (ex)	Nigel Stapleton (ex)	Dave Hart (acting)	Vacant (ex)

**Other members who served in the year**

Bob Tansey 2021-2022 (el)	Stuart Wheeler (nom)	Simon Gibson (co-opted)
Mike Pitham 2019-2022 (el)	Mark Lee (nom)	Steven Male (co-opted)
Mary Miller 2020-2023 (el)	David Miller (nom)	Andy Morgan (co-opted)
Luke Packham 2020-2023 (el)	Matt Cobble (nom)	Gary Colledge (co-opted)
Colin James 2021 - 2024 (el)	Claire Preston (nom)	Clive Bennett (co-opted)
John Franks 2021-2024 (el)	Andy Morgan (nom)	

**Independent Examiner**

Azets Audit Services  
3Mc Middlemarch Business Park  
Siskin Drive  
Coventry CV3 4FJ

**Bankers**

Barclays Bank plc  
25 High Street  
Coventry

**Investment Managers**

Barclays Bank Trust Co Limited

**Legal Advisers**

Richardson & Davies, 1 Park House, Park Road, Coventry

**Objectives**

The principle objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principle objective of Scouting is 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.

**Constitutional Matters**

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association, and Policy Organisation and Rules of the Association.
- ii) The Executive Committee is composed of ex-officio members (the Officers of the County), SIX members who are elected by the County Scout Council, a maximum of SIX members appointed by the County Commissioner, and a maximum of SIX members who may be co-opted by the Executive Committee. The Scout County is composed of members of all Districts within the County.
- iii) The Executive Committee's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH 2022**

The Executive Committee presents its report and the accounts of the County for the year ended 31 March 2022, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended executive committee.

**Financial Review**

Unrestricted net outgoing resources for the year were £28,779 (the comparable figure for 2021 was net outgoing resources of £43,619).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Executive Committee remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2022 were broadly in line with target.

**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Executive Committee would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Executive Committee - C. Sherlock - County Chairman

*C. Sherlock*

Date: 27/6/2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2022 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1        accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2        the financial statements do not accord with those records; or
- 3        the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3Mc MIDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 27/6/2022 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Unrestricted funds	Restricted funds (note 12)	Total 2022	Unrestricted funds	Restricted funds	Total 2021
Note	£	£	£	£	£	£
<b>Income and endowments</b>						
Levy receivable	62,662	-	62,662	79,460	-	79,460
Less: Levy payable	60,307	-	60,307	61,394	-	61,394
	<u>2,355</u>	<u>-</u>	<u>2,355</u>	<u>18,066</u>	<u>-</u>	<u>18,066</u>
Donations and grants	15,667	5,000	20,667	14,290	-	14,290
Sales income	85,419	-	85,419	10,653	-	10,653
Investment income	436	-	436	836	-	836
<i>Income from charitable activities</i>						
Rough Close income	46,116	-	46,116	18,056	-	18,056
Other income	11,786	543	12,329	1,218	-	1,218
	<u>161,779</u>	<u>5,543</u>	<u>167,322</u>	<u>63,119</u>	<u>-</u>	<u>63,119</u>
<b>Total income</b>						
<b>Expenditure</b>						
Purchases and cost of sales	84,791	-	84,791	15,265	-	15,265
Charitable activities	102,930	289	103,219	82,975	5,897	88,872
	<u>187,721</u>	<u>289</u>	<u>188,010</u>	<u>98,240</u>	<u>5,897</u>	<u>104,137</u>
<b>Total expenditure</b>	<b>187,721</b>	<b>289</b>	<b>188,010</b>	<b>98,240</b>	<b>5,897</b>	<b>104,137</b>
<b>Net income/(expenditure)</b>	<b>(25,942)</b>	<b>5,254</b>	<b>(20,688)</b>	<b>(35,121)</b>	<b>(5,897)</b>	<b>(41,018)</b>
Net gain/(loss) on investments	(2,837)	-	(2,837)	(2,601)	-	(2,601)
Transfer between funds	-	-	-	(5,897)	5,897	-
	<u>(28,779)</u>	<u>5,254</u>	<u>(23,525)</u>	<u>(43,619)</u>	<u>-</u>	<u>(43,619)</u>
<b>Net movement in funds</b>	<b>(28,779)</b>	<b>5,254</b>	<b>(23,525)</b>	<b>(43,619)</b>	<b>-</b>	<b>(43,619)</b>
Fund balances brought forward	610,831	8,939	619,770	654,450	8,939	663,389
	<u>£582,052</u>	<u>£14,193</u>	<u>£596,245</u>	<u>£610,831</u>	<u>£8,939</u>	<u>£619,770</u>
<b>Fund balances carried forward</b>	<b>£582,052</b>	<b>£14,193</b>	<b>£596,245</b>	<b>£610,831</b>	<b>£8,939</b>	<b>£619,770</b>

**CITY OF COVENTRY SCOUT COUNTY**

**BALANCE SHEET**

**AS AT 31ST MARCH 2022**

	<b>Note</b>	<b>2022</b>		<b>2021</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7.		395,006		427,747
Investments	8.		38,920		41,759
			<hr/>		<hr/>
			433,926		469,506
<b>CURRENT ASSETS</b>					
Stocks	9.	26,911		24,963	
Debtors	10.	12,762		200	
Cash on deposit, at bank and in hand		154,489		162,323	
			<hr/>		<hr/>
			194,162		187,486
<b>Creditors:</b> amounts falling due within one year	11.	(19,843)		(15,889)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			174,319		171,597
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			608,245		641,103
<b>Creditors:</b> amounts falling due after one year	11.		(12,000)		(21,333)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£596,245		£619,770
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	12.		14,193		8,939
Unrestricted	13.		582,052		610,831
			<hr/>		<hr/>
			£596,245		£619,770
			<hr/>		<hr/>

The financial statements were approved by the Executive Committee on 5 July 2022

*C. Sherlock*  
**C. Sherlock**  
**County Chairman**

The notes to the financial statements numbered 1 to 16 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

In early March 2020, the COVID-19 virus was declared a global pandemic. Business continuity, including supply chains and consumer demand across a number of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic.

The trustees are monitoring the ever changing situation and continue to evaluate the charity's ability to continue to trade on an ongoing and foreseeable basis. However, due to the uncertainty surrounding COVID-19 no adjustments have been made to these financial statements which may arise from the impact of COVID-19 on the charity. Despite the unknown impact COVID-19 may or may not have on the charity under normal circumstances the trustees would have had a reasonable expectation that the charity has adequate resources, thus the trustees would have adopted the going concern basis of accounting.

**(b) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment- 20% reducing balance basis

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**(c) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year, and accordingly includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(d) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(e) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(f) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(g) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**(i) Designated funds**

Designated funds are unrestricted funds earmarked by the County Executive Committee for particular purposes.

**(j) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

<b>2. SALES INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment department, campsite bar and providore	£85,419	-	£85,419	£10,653
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. INVESTMENT INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank and other interest	10	-	10	22
Income from other investments	426	-	426	814
	<hr/>	<hr/>	<hr/>	<hr/>
	£436	£ -	£436	£836
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Campsite costs	80,130	289	80,419	66,364
Section and other project costs	5,970	-	5,970	-
Jamboree Costs	-	-	-	-
Governance Costs (unapportioned)	16,830	-	16,830	16,611
Camping Pods and Project Costs	-	-	-	-
Project Dome	-	-	-	5,897
	<hr/>	<hr/>	<hr/>	<hr/>
	£102,930	£289	£103,219	£88,872
	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£68,117	£16,674	£84,791	£15,265
<b>Charitable activities</b>				
Campsite costs	63,431	16,988	80,419	66,364
Section and other project costs	5,970	-	5,970	-
Jamboree costs	-	-	-	-
County Contribution to County Scouting Activity	-	-	-	-
Governance costs	-	16,830	16,830	16,611
Camping Pods and Project Costs	-	-	-	5,897
	<u>£69,401</u>	<u>£33,818</u>	<u>£103,219</u>	<u>£88,872</u>
<b>Total expenditure</b>	<u>£137,518</u>	<u>£50,492</u>	<u>£188,010</u>	<u>£104,137</u>

*Analysed support costs consist of the following:*

Depreciation	38,508
Administration and running costs	11,984
	<u>£51,964</u>

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Resources expended includes:		
Depreciation	38,508	38,958
Independent examiner's fees:		
- Independent examination	1,800	1,770
- Accountancy	2,310	2,262
Salaries including national insurance:		
- Nil (2021 - Nil)	-	-
	<u>          </u>	<u>          </u>

There were no employees during either year.

**6. EXECUTIVE COMMITTEE**

No member of the Executive Committee (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2021 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2021 - £Nil).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2021	581,487	144,054	102,045	827,586
Additions	5,767	-	-	5,767
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	£587,254	£144,054	£102,045	£833,353
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2021	230,617	83,549	85,672	399,838
Charge for the year	29,680	5,762	3,066	38,508
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	£260,297	£89,311	£88,738	£438,346
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2022	£326,956	£54,743	£13,307	£395,006
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	£350,869	£60,505	£16,373	£427,747
	<hr/>	<hr/>	<hr/>	<hr/>
<b>8. INVESTMENTS</b>			<b>2022 £</b>	<b>2021 £</b>
The balances at 31st March 2022 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			38,920	41,759
			<hr/>	<hr/>
			£38,920	£41,759
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2021 at market values			41,759	44,360
Unrealised (losses)/gains			(2,839)	(2,601)
			<hr/>	<hr/>
Balances at 31st March 2022			£38,920	£41,759
			<hr/>	<hr/>
Historical cost at 31st March 2022			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**8. INVESTMENTS** (continued)

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>9. STOCK</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Goods for resale	£26,911	£24,963
	<hr/>	<hr/>
<b>10. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,762	200
Other debtors	8,000	-
	<hr/>	<hr/>
	£12,762	£200
	<hr/>	<hr/>
<b>11. CREDITORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	5,939	6,073
Other creditors	-	-
Trade Creditors	4,222	-
Coventry Quest	-	-
Loans from Districts	9,682	9,816
	<hr/>	<hr/>
	£19,843	£15,889
	<hr/>	<hr/>
<b>Amounts falling due after one year</b>		
Loans from Districts	£12,000	£21,333
	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**12. RESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	(543)	-	-	(543)	543	-	-
Overdrawn Fund	-	5,897	(5,897)	-	-	-	-
Project Dome Fund					5,000	(289)	4,711
	<u>8,939</u>	<u>5,897</u>	<u>(5,897)</u>	<u>8,939</u>	<u>5,543</u>	<u>(289)</u>	<u>14,193</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.

**13. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Movement in the year £	Transfer £	Balance at 1 April 2021 £	Movement in the year £	Transfer £	
<b>General</b> Main Fund	631,573	(37,722)	(5,897)	587,954	(28,779)	-	559,175
<b>Designated</b> Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>654,450</u>	<u>(37,722)</u>	<u>(5,897)</u>	<u>610,831</u>	<u>(28,779)</u>	<u>-</u>	<u>582,052</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2022 are represented by:</b>			
Fixed assets	429,215	4,711	433,926
Current assets excluding bank	39,673	-	39,673
Bank balances	145,007	9,482	154,489
Current liabilities	(19,843)	-	(19,843)
Non – Current Liabilities	(12,000)	-	(12,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,052</b>	<b>£14,193</b>	<b>£596,245</b>
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2021 are represented by:</b>			
Tangible fixed assets	427,747	-	427,747
Investments	41,759	-	41,759
Current assets excluding bank	25,163	-	25,163
Bank balances	152,841	9,482	162,323
Current liabilities	(15,346)	(543)	(15,889)
Non – Current Liabilities	(21,333)	-	(21,333)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£610,831</b>	<b>£8,939</b>	<b>£619,770</b>
	<hr/>	<hr/>	<hr/>

**15. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2021 - £Nil).

**16. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Charity number: 524586**

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Legal and administrative information	1.
Report of the County Executive Committee	2.
Independent Examiner's Report	3.
Statement of Financial Activities	4.
Balance Sheet	5.
Notes to the Financial Statements	6 - 13.

**CITY OF COVENTRY SCOUT COUNTY**

**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registration number 524586  
Scout Association Registration number 10000079  
Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD  
County President Clive Benfield  
County Commissioner Michelle Cox  
Executive Committee (Note: ex = Ex-officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b>	<b>County Chairman</b>	<b>County Secretary</b>	<b>County Treasurer</b>	<b>Youth Commissioner</b>
Michelle Cox (ex)	Chris Sherlock (ex)	Nigel Stapleton (ex)	Dave Hart (acting)	Vacant (ex)

**Other members who served in the year**

Bob Tansey 2021-2022 (el)	Stuart Wheeler (nom)	Simon Gibson (co-opted)
Mike Pitham 2019-2022 (el)	Mark Lee (nom)	Steven Male (co-opted)
Mary Miller 2020-2023 (el)	David Miller (nom)	Andy Morgan (co-opted)
Luke Packham 2020-2023 (el)	Matt Cobble (nom)	Gary Colledge (co-opted)
Colin James 2021 - 2024 (el)	Claire Preston (nom)	Clive Bennett (co-opted)
John Franks 2021-2024 (el)	Andy Morgan (nom)	

**Independent Examiner**

Azets Audit Services  
3Mc Middlemarch Business Park  
Siskin Drive  
Coventry CV3 4FJ

**Bankers**

Barclays Bank plc  
25 High Street  
Coventry

**Investment Managers**

Barclays Bank Trust Co Limited

**Legal Advisers**

Richardson & Davies, 1 Park House, Park Road, Coventry

**Objectives**

The principle objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principle objective of Scouting is 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.

**Constitutional Matters**

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing The Scout Association, and Policy Organisation and Rules of the Association.
- ii) The Executive Committee is composed of ex-officio members (the Officers of the County), SIX members who are elected by the County Scout Council, a maximum of SIX members appointed by the County Commissioner, and a maximum of SIX members who may be co-opted by the Executive Committee. The Scout County is composed of members of all Districts within the County.
- iii) The Executive Committee's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH 2022**

The Executive Committee presents its report and the accounts of the County for the year ended 31 March 2022, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended executive committee.

**Financial Review**

Unrestricted net outgoing resources for the year were £28,779 (the comparable figure for 2021 was net outgoing resources of £43,619).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Executive Committee remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2022 were broadly in line with target.

**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Executive Committee would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Executive Committee - C. Sherlock - County Chairman

*C. Sherlock*

Date: 27/6/2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2022 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1        accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2        the financial statements do not accord with those records; or
- 3        the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3Mc MIDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 27/6/2022 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Unrestricted funds	Restricted funds (note 12)	Total 2022	Unrestricted funds	Restricted funds	Total 2021
Note	£	£	£	£	£	£
<b>Income and endowments</b>						
Levy receivable	62,662	-	62,662	79,460	-	79,460
Less: Levy payable	60,307	-	60,307	61,394	-	61,394
	<u>2,355</u>	<u>-</u>	<u>2,355</u>	<u>18,066</u>	<u>-</u>	<u>18,066</u>
Donations and grants	15,667	5,000	20,667	14,290	-	14,290
Sales income	85,419	-	85,419	10,653	-	10,653
Investment income	436	-	436	836	-	836
<i>Income from charitable activities</i>						
Rough Close income	46,116	-	46,116	18,056	-	18,056
Other income	11,786	543	12,329	1,218	-	1,218
	<u>161,779</u>	<u>5,543</u>	<u>167,322</u>	<u>63,119</u>	<u>-</u>	<u>63,119</u>
<b>Total income</b>						
<b>Expenditure</b>						
Purchases and cost of sales	84,791	-	84,791	15,265	-	15,265
Charitable activities	102,930	289	103,219	82,975	5,897	88,872
	<u>187,721</u>	<u>289</u>	<u>188,010</u>	<u>98,240</u>	<u>5,897</u>	<u>104,137</u>
<b>Total expenditure</b>	<b>187,721</b>	<b>289</b>	<b>188,010</b>	<b>98,240</b>	<b>5,897</b>	<b>104,137</b>
<b>Net income/(expenditure)</b>	<b>(25,942)</b>	<b>5,254</b>	<b>(20,688)</b>	<b>(35,121)</b>	<b>(5,897)</b>	<b>(41,018)</b>
Net gain/(loss) on investments	(2,837)	-	(2,837)	(2,601)	-	(2,601)
Transfer between funds	-	-	-	(5,897)	5,897	-
	<u>(28,779)</u>	<u>5,254</u>	<u>(23,525)</u>	<u>(43,619)</u>	<u>-</u>	<u>(43,619)</u>
<b>Net movement in funds</b>	<b>(28,779)</b>	<b>5,254</b>	<b>(23,525)</b>	<b>(43,619)</b>	<b>-</b>	<b>(43,619)</b>
Fund balances brought forward	610,831	8,939	619,770	654,450	8,939	663,389
	<u>£582,052</u>	<u>£14,193</u>	<u>£596,245</u>	<u>£610,831</u>	<u>£8,939</u>	<u>£619,770</u>
<b>Fund balances carried forward</b>	<b>£582,052</b>	<b>£14,193</b>	<b>£596,245</b>	<b>£610,831</b>	<b>£8,939</b>	<b>£619,770</b>

**CITY OF COVENTRY SCOUT COUNTY**

**BALANCE SHEET**

**AS AT 31ST MARCH 2022**

	<b>Note</b>	<b>2022</b>		<b>2021</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7.		395,006		427,747
Investments	8.		38,920		41,759
			<hr/>		<hr/>
			433,926		469,506
<b>CURRENT ASSETS</b>					
Stocks	9.	26,911		24,963	
Debtors	10.	12,762		200	
Cash on deposit, at bank and in hand		154,489		162,323	
			<hr/>		<hr/>
			194,162		187,486
<b>Creditors:</b> amounts falling due within one year	11.	(19,843)		(15,889)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			174,319		171,597
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			608,245		641,103
<b>Creditors:</b> amounts falling due after one year	11.		(12,000)		(21,333)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£596,245		£619,770
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	12.		14,193		8,939
Unrestricted	13.		582,052		610,831
			<hr/>		<hr/>
			£596,245		£619,770
			<hr/>		<hr/>

The financial statements were approved by the Executive Committee on 5 July 2022

*C. Sherlock*  
**C. Sherlock**  
**County Chairman**

The notes to the financial statements numbered 1 to 16 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

In early March 2020, the COVID-19 virus was declared a global pandemic. Business continuity, including supply chains and consumer demand across a number of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic.

The trustees are monitoring the ever changing situation and continue to evaluate the charity's ability to continue to trade on an ongoing and foreseeable basis. However, due to the uncertainty surrounding COVID-19 no adjustments have been made to these financial statements which may arise from the impact of COVID-19 on the charity. Despite the unknown impact COVID-19 may or may not have on the charity under normal circumstances the trustees would have had a reasonable expectation that the charity has adequate resources, thus the trustees would have adopted the going concern basis of accounting.

**(b) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment- 20% reducing balance basis

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**(c) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year, and accordingly includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(d) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(e) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(f) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(g) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**(i) Designated funds**

Designated funds are unrestricted funds earmarked by the County Executive Committee for particular purposes.

**(j) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

<b>2. SALES INCOME</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Equipment department, campsite bar and providore	£85,419	-	£85,419	£10,653
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. INVESTMENT INCOME</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bank and other interest	10	-	10	22
Income from other investments	426	-	426	814
	<hr/>	<hr/>	<hr/>	<hr/>
	£436	£ -	£436	£836
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Campsite costs	80,130	289	80,419	66,364
Section and other project costs	5,970	-	5,970	-
Jamboree Costs	-	-	-	-
Governance Costs (unapportioned)	16,830	-	16,830	16,611
Camping Pods and Project Costs	-	-	-	-
Project Dome	-	-	-	5,897
	<hr/>	<hr/>	<hr/>	<hr/>
	£102,930	£289	£103,219	£88,872
	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£68,117	£16,674	£84,791	£15,265
<b>Charitable activities</b>				
Campsite costs	63,431	16,988	80,419	66,364
Section and other project costs	5,970	-	5,970	-
Jamboree costs	-	-	-	-
County Contribution to County Scouting Activity	-	-	-	-
Governance costs	-	16,830	16,830	16,611
Camping Pods and Project Costs	-	-	-	5,897
	<u>£69,401</u>	<u>£33,818</u>	<u>£103,219</u>	<u>£88,872</u>
<b>Total expenditure</b>	<u>£137,518</u>	<u>£50,492</u>	<u>£188,010</u>	<u>£104,137</u>

*Analysed support costs consist of the following:*

Depreciation	38,508
Administration and running costs	11,984
	<u>£51,964</u>

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Resources expended includes:		
Depreciation	38,508	38,958
Independent examiner's fees:		
- Independent examination	1,800	1,770
- Accountancy	2,310	2,262
Salaries including national insurance:		
- Nil (2021 - Nil)	-	-
	<u>          </u>	<u>          </u>

There were no employees during either year.

**6. EXECUTIVE COMMITTEE**

No member of the Executive Committee (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2021 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2021 - £Nil).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2021	581,487	144,054	102,045	827,586
Additions	5,767	-	-	5,767
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	£587,254	£144,054	£102,045	£833,353
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2021	230,617	83,549	85,672	399,838
Charge for the year	29,680	5,762	3,066	38,508
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2022	£260,297	£89,311	£88,738	£438,346
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2022	£326,956	£54,743	£13,307	£395,006
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	£350,869	£60,505	£16,373	£427,747
	<hr/>	<hr/>	<hr/>	<hr/>
 <b>8. INVESTMENTS</b>			<b>2022 £</b>	<b>2021 £</b>
The balances at 31st March 2022 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			38,920	41,759
			<hr/>	<hr/>
			£38,920	£41,759
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2021 at market values			41,759	44,360
Unrealised (losses)/gains			(2,839)	(2,601)
			<hr/>	<hr/>
Balances at 31st March 2022			£38,920	£41,759
			<hr/>	<hr/>
Historical cost at 31st March 2022			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**8. INVESTMENTS** (continued)

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>9. STOCK</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Goods for resale	£26,911	£24,963
	<hr/>	<hr/>
<b>10. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,762	200
Other debtors	8,000	-
	<hr/>	<hr/>
	£12,762	£200
	<hr/>	<hr/>
<b>11. CREDITORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	5,939	6,073
Other creditors	-	-
Trade Creditors	4,222	-
Coventry Quest	-	-
Loans from Districts	9,682	9,816
	<hr/>	<hr/>
	£19,843	£15,889
	<hr/>	<hr/>
<b>Amounts falling due after one year</b>		
Loans from Districts	£12,000	£21,333
	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**12. RESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	(543)	-	-	(543)	543	-	-
Overdrawn Fund	-	5,897	(5,897)	-	-	-	-
Project Dome Fund					5,000	(289)	4,711
	<u>8,939</u>	<u>5,897</u>	<u>(5,897)</u>	<u>8,939</u>	<u>5,543</u>	<u>(289)</u>	<u>14,193</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.

**13. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Movement in the year £	Transfer £	Balance at 1 April 2021 £	Movement in the year £	Transfer £	
<b>General</b>							
Main Fund	631,573	(37,722)	(5,897)	587,954	(28,779)	-	559,175
<b>Designated</b>							
Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>654,450</u>	<u>(37,722)</u>	<u>(5,897)</u>	<u>610,831</u>	<u>(28,779)</u>	<u>-</u>	<u>582,052</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2022 are represented by:</b>			
Fixed assets	429,215	4,711	433,926
Current assets excluding bank	39,673	-	39,673
Bank balances	145,007	9,482	154,489
Current liabilities	(19,843)	-	(19,843)
Non – Current Liabilities	(12,000)	-	(12,000)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£582,052</b>	<b>£14,193</b>	<b>£596,245</b>
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2021 are represented by:</b>			
Tangible fixed assets	427,747	-	427,747
Investments	41,759	-	41,759
Current assets excluding bank	25,163	-	25,163
Bank balances	152,841	9,482	162,323
Current liabilities	(15,346)	(543)	(15,889)
Non – Current Liabilities	(21,333)	-	(21,333)
	<hr/>	<hr/>	<hr/>
<b>Total net assets</b>	<b>£610,831</b>	<b>£8,939</b>	<b>£619,770</b>
	<hr/>	<hr/>	<hr/>

**15. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2021 - £Nil).

**16. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**CITY OF COVENTRY SCOUT COUNTY**

England & Wales - Charity number 524586

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# Accounts

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# **ANNUAL REPORT**

## **2020 -2021**



## **Chair – Chris Sherlock**

As with the whole Scout County, it has been a very difficult year for all in scouting. The Executive Committee has kept a keen eye on all that is happening throughout the county, asking for reports and updates on how the leaders are continuing scouting through all the difficulties thrown at them. I am certain that far more than we heard about was going on. I'm sure too, that some leaders found it extremely difficult, we appreciate that. But thank you all for what you were able to do in keeping the young people scouting in our groups and units. Thank you also for all those executive members and hard-working GSLs who were responsible for making sure that headquarters and equipment was maintained.

The Executive Committee, through Dave Hart and the Finance committee have tried to ensure that information regarding government grants went to the relevant groups, to help them over this difficult period. Thank you for all your hard work Dave.

I would like to thank all members of the Executive who have served Coventry Scouting during the 2020-2021 Scouting year. We have continued to meet on line during the year. We have discussed a variety of subjects which have come up during the year, especially Safety; Safeguarding and Training. Thank you to Darren Male, newly appointed CTM who has attended Executive Committee meetings, for your contribution to our training discussions. Thanks also must go to Mike Pitham, who after many years as CTM, has stepped aside from this role, but has continued on the committee and also on the Awards Advisory Committee.

I hope now we can look forward to a new beginning in Coventry, we have the potential in our leaders to grow the Movement. However do we need to think differently? Is it time for fresh thinking and new ideas? Do you have them? If so speak up. Are you keen to work alongside members of the County Team or County officers to see how things are done? If so please ask.

## **County Commissioner – Andy Morris**

A year like no other!

I appreciate and know that we do not need reminding of the obstacles and challenges that COVID 19 Global pandemic gave us all, within our personal, professional, and volunteering lives and how things changed for us all in just a short amount of time and for some instantly. But we do need to recognise and reflect on the ability and flexibility that many people faced and stepped forward, was to look and deliver a Scouting programme to our young people in ways that they never thought they would.

We are an organisation that likes to do things outdoors, away from our usual places of living and working. We like to meet people face to face, talking, inspiring and supporting one another. To have to do what was needed to keep our young people engaged, active and doing something a bit different was no easy feat.

But you did it, you stepped up, pushed forward and overcome the challenges and leaped over those obstacles.

Activity packs; online Scouting; WhatsApp; Blended delivery; Family walks; Online challenges are just some of the things that were delivered. Whether you met weekly, fortnightly, monthly or just occasionally throughout, you did something that was amazing and possibly out of your comfort zone.

A BIG "BRAVO!" to you all

Unfortunately, but understandably the remote way of Scouting was not for everyone, so our membership numbers dropped by around 22%.

**County census figures for 2021 showed**

1,539 Young people aged 5-18  
10 Network members  
737 Adult members

Things have improved over recent months, now that we are back together face to face, enquiries of people wanting to join on a weekly basis are on the increase with around 10 enquiries for young people and 2 for adults each week.

**Our goal for 2024 remains as:**

2,300 Young people aged 5-18  
40 Network members  
510 Section leaders (currently around 400)  
130 Young leaders

We now have three District Commissioners in post; Stuart Wheeler (Charterhouse) took up the role in June 2019, Andy Morgan (Caludon) in April 2020 and Steven Male (Bablake) very recently in August 2021. The support that they have given me, and others are second to none and it is great to see them flourishing and driving their individual Districts forward. I am sure over the next 12 months there will be many more great things happening within their individual Districts as well as joining together across the County.

Gary College, stepped down from the role as Caludon DC and into the role as Deputy County Commissioner for Development a role that was to be challenging enough prior to the pandemic but even more so now. Gary has already supported a number of groups and individuals, which I am very grateful for.

After many years (c17) Mike Pitham stepped down as County training manager, Mike did a sterling job and saw many of us through our training, learning and validation in order that we can achieve what we needed to do within our roles. I thank Mike for the support and dedication that he has given and continues to do.

I was very fortunate to appoint Darren Male as County Training Manager and thank Darren for taking on the role. Along with the local training managers in each District and the training advisor's across the County the team is well placed to support everyone with their training needs and requirements.

Thank you to the management team and service crew at Rough Close who have continued to make sure the site is well maintained, safe and ready for use when it was permitted to do so. They have carried out some great work improving the facilities for all to enjoy and make use of.

The County shop continued to trade albeit in a very different way, thank you to David and Mary for continuing to do a fabulous job as always. We now stock and distribute Scouting items all over the country and occasionally abroad to.

In 2019 annual report, I laid out a plan and vision for the County, the plan consisted of the following and I would like to reflect on this here.

**To develop and share a County Development / Action plan for the next 5 years**

Unfortunately this did not happen, primarily down to the change in situation with the pandemic.

**Continue to promote Scouting positively across Coventry.**

This has been happening and continues to happen at pace.

We are part of YouWM (Youth Organisations in Uniform, West Midlands), led by the Lord Lieutenant of the West Midlands office, we have joined with other uniformed organisations to work collaboratively to promote, encourage youth participation.

**Work with the Regional Support team to open missing sections.**

This did not happen as much as we had hoped unfortunately but does remain a County objective.

**Reduce / remove waiting lists**

The pandemic did cause issues with this as we were unable to see what the status of our membership was; it is something which we do need to look at going forward.

We do have some groups who do have joining lists, who are close to groups whose numbers are dwindling and we need to look at how we resolve this.

**Supporting new and existing leaders with their training and personal development in order for them to achieve their wood badges, permits and assessments**

As mentioned above, through Mike, Darren's and the training teams guidance, perseverance and drive this is something which has considerably moved forward, over the last year we have had the largest number of wood badges awarded within the last 5 years.

**Appoint a new DC or Team DC in to Bablake District**

This has been achieved with the appointment of Steve Male.

**Provide sectional activities and events for all ages**

Unfortunately, this did not fully happen.

**Engage with the City of Culture event organisers to see how we can work together for the benefit of all.**

The City of Culture team are making use of some of our facilities, they have been to Rough Close several times and we sit on their volunteering steering group.

Further work is possibly needed to see how we can engage further.

**Recognise and reward adult supporters and leaders through the Associations recognition programme.**

I have been very fortunate to receive and present a number of Good Service Awards; many of these have been on people's doorsteps or in their back gardens which is very unfortunate as they need to be recognised more widely for their achievements. A list of recipients over the last few years is contained within this report. Please continue to put through nominations; there are dedicated people at District and County level who can support with these.

**Review programme requirements and skill gaps and address those identified.**

This has not been fulfilled and is an ongoing objective.

**Drive forward The Scout Associations and Counties vision, mission and values**

This is a fundamental part of our belonging and I am pleased to say, we do continue to do this.

Although I am stepping down from the role as County Commissioner, I do fully believe that the new County Commissioner, along with the District and County teams will continue to deliver some of the objectives not yet met above, along with the aims below.

**Our vision**

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring programme.

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

**Our mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

**Our values**

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs

As always, your commitment, dedication and passion never ceases to amaze me, the last eighteen months has shown us all, that we are adaptable, flexible and determined.

Please continue to deliver GREAT SCOUTING to as many young people that you are able to, giving them amazing opportunities like no other.

The last five and a half years have been truly inspiring, and I thank you once more for all that you do and continue to do.

## **County Secretary – Nigel Stapleton**

The County Executive Committee has held meetings online on a regular basis, and has held detailed discussions on a range of issues, and received reports from the different sub-committees.

It is with regret that a number of former Scouters have died during the year some of whom we have been notified of and are recorded.

The Rough Close Service Crew is a very active team in ensuring our customers receive a high level of service at our County Campsite. Thanks as always to The Crew for their dedication and enthusiasm. The 'Friends of Rough Close' have again supported various projects at the campsite.

The Rough Close Service Crew's could do with some help in the running of and maintaining your County Campsite. Especially for our Weekend Crew on a regular committed basis. Whether you are young or not so young you may have skills, which will be of a useful asset, or we could help you gain a new skill to add to your CV. Scout's and Explorer Scout's could gain the 'Activity Centre Service Activity Badge' the Rough Close Service Crew's are willing to help.

Contact: Craig Pears, Nigel Stapleton or Dave Hart for more information as to how we may help Scouts and Explorers gain these Badge's or to volunteer.

## **Rough Close – Dave Hart**

2019-2020 was probably the most successful year Rough Close has enjoyed, with record number of visitors and income 2020-2021 COVID came as a shock from the week before the year end, we were locked down.

During the year despite lock-down, self-isolation and shielding we were able to continue to carry out some improvements and maintenance work.

In February 2020 we were successful in being given a Geodesic Dome building from the Compton Verney estate if we dismantled it and transported from the estate. This was completed just before lock-down began. The structure was very complicated so to understand where everything went re-build had to begin immediately. Deciding that it would be more practical to put it on the old Cwmwyddus concrete slab as we already had a limited electricity and water supply.

This rebuild and associated work has kept a few of the Crew busy for most of the year. With the installation of a Wood burning stove, seats, etc. it will make a perfect addition to Rough Close accommodation.

Having few people on site gave us the opportunity to do some road work, the area in front of the Maclean centre was always liable to puddle with rainwater, the road was re-laid, and a drainage channel installed.

With the ever-present threat of intruders on site an additional gate at the end of Memorial Avenue was erected. Early in the year when weather and lock-down permitted, we were able to have a further hundred metres of steel fence erected.

Work on the Training Field toilet block was completed with new partitions, toilets etc. and a different layout.

The Guild Cabin was repainted and kitchen improved with a new cooker.

For some time it was noticeable that the Main Flagpole was rusting at the bottom and needed maintenance on the top pulleys, recognising the difficulties of repair and repaint it was decided that it should be replaced. This has now been replaced with four new flag poles.

Unfortunately, boilers in the main Toilet block and the George Sheppard failed during the year and had to be replaced; also the cooker in the Guild needed replacing.

A lot of maintenance has been completed on the grounds and woodland. Again our electricity suppliers cleared trees from under the pylons; this timber together with other was milled into suitable sizes for reuse at Rough Close.

During the year the fields were continually maintained, and work put into clearing scrub and weeds.

Financially it has been a very difficult year between the Trading Post and Rough Close a considerable amount of money is available to the County. We have lost many large camps, our own Network Festival and Gateway Camp together with District Camps which is not only a loss to our young people but also the finance of the County. Rough Close was able to claim funding from the Solihull Council via the Government Scheme for lack of use. We also had a grant from the 29<sup>th</sup> of May 1961 Charity which reduced our losses. We still had utility bills to pay as for safety we had to keep buildings warm and dry.

The Friends of Rough Close 200 Club has also been a great help instigated eighteen year ago it has continued to help fund the purchase of equipment in support of Rough Close. We are extremely grateful for the continual support of its members.

The County is deeply indebted to all those members of the Crew for the work they have put in; despite the difficult restrictions turning up Tuesday's and Friday's and weekends their dedication has helped keep Rough Close running during the pandemic.

We are extremely grateful to the members who run our activities, although not very busy last year are now faced with having to undergo refresher courses to keep their permits up to date.

We should also thank Nigel Stapleton our Duty Warden and Bob Tabb who helps with the bookings for their work in contacting all our customers and keeping them up to date with the latest position in the use of Rough Close.

Rough Close is overseen by a Management Committee who over the year have not been able to meet face to face due to the restrictions. We have been in constant touch, and this has enabled the work to continue.

What of the future, Rough Close will always need maintenance work; currently on inspection our premier building the Norton Cabin having been up fifteen years needs repainting inside and out. Pocket camp sites need clearing, internal roads need maintaining

### **Rough Close Management Committee**

Dave Hart (Manager and Chairman), Nigel Stapleton (Duty Warden), Bob Tansey, Bob Tabb; Brian Beever; Alex Nicholson; Pete Marsden, Colin James, Craig Pears; Stuart Grundy; Joe Ryan; Danny Phipps. Chris Sherlock (County Chairman) and County Commissioner Andrew Morris are ex-officio members



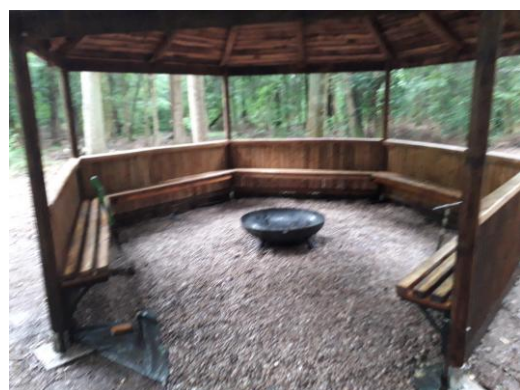
**Cwmwyddus Dome**



**Seating and wood burning stove**



**Cwmwyddus Dome and  
Campfire Shelter**



## **Adult Training – Darren Male**

### **New County Training Manager**

I was appointed to the role of CTM at 01/01/21 when Mike Pitham retired from the role.

### **First Aid Course**

We have run seven online Module 10A Theory courses in 2021, these either being on three week nights or one weekend days. We will be launching the new blending e-learning 2.5 hour course plus 2.5 hour taught course in the near future. Once in Green Covid Level we will return to face-to-face first aid but will continue to run online sessions as they are the preferred method of learning for many, particularly if doing refresher training. Module 10B Practical validations will be provided once in Green Zone.

### **Leader Modules**

Getting Started comprises five or six modules dependent on role, and these are all done online using e-learning. Where people do not have / cannot access IT but want training during the lock-down we can provide a postal service to send them the documentation and telephone support training service.

Leader's training modules are then 16 modules, 2 online, 14 taught, though prior learning considered. We have ran two online sessions with more planned in the autumn term.

We are planning to run face-to-face adult modules as per of the AGM weekend 11/09/21, and will run a residential course in November.

### **Mandatory Ongoing Learning**

It is a requirement that all roles complete the ongoing learning modules Safeguarding and Safety which is repeated every three year, and Data Protection (GDPR) Awareness as a one off. This is being monitored and reported on by Scout HQ. We have identified that the Compass Reporting System is not recognising where adults have completed the modules but have multiple roles and that this is causing over-reporting. We are thus doing a manual check of all adults training records which does take some time.

### **Wood badge Awards**

I have recommended 11 Wood Badge Awards in 2021. Well done to those adults who have completed the modules, and thank you to the training advisors for supporting them.

### **GSL and Manager Modules**

This comprises 14 short online learning modules and then a 3 part taught session which is to be done online. West & East Midlands Region are looking at how to do this in partnership.

## **Mental Health Awareness Training**

Looking at a second round of Mental Health Awareness Training with provider Mental Health Building Blocks who ran the course in 2019. Andy Morris reviewing a forum for those who attended in 2019 for a catch up.

## **Charterhouse LTM**

Charterhouse Local Training Manager (LTM) is vacant. The role is predominately administrative and is to produce Training Reports from Compass and send them to GSLs / other line managers, and when we return to Yellow / Green Covid Risk, to identify any required face-to-face training at a local level, possibly with a Group or neighbouring Groups.

## **Training Advisor's**

I am proposing to more actively link Training Advisor's (TA) to Adult Learners so to better encourage completion of training. I have contacted all TAs and Training Presenters by email but got a limited response, so will start calling.

## **Explorers & DoE – Bob Tansey**

What a time period we have all experienced from March last year to present day, via various changes in both the Scout & D of E award schemes our young people, Leaders, Parents, advisor's, we have been able to carry out / gain, some awards, plus adapt / taking part in alternate ways of completing sections, to allow us to continue on keeping scouting moving forward.

Thank you all, who have helped, by giving up your time to oversee what our young people, have been able to do, under pressing circumstances / life's changes, which we will need to consider for a while yet. As is mentioned below, for the Young Leader Scheme, during lock-down, along came Zoom, meaning Units could be in touch with the Explorer Scout Members, be able to run programmes, and to keep things in Explorer Scouting / DoE moving forward, (503 active on D of E awards, with 17 Bronze, 18 Silver & 4 Gold achieved to date)

Thanks to all who have been able to use this method, of contact, I know not every Leader nor Young Persons, are at ease with this method, but as we are getting back to face to face scouting it is great to see you are just as keen to take part, & thank you to everyone who in the County. In Relation to the County's Young Leader training programme, back in March last year, I was looking at what changes could be made to the County training for our YL, due to the numbers that we had, (179 in training that I knew about)

However before these changes could be put into practice, along came lock-down, a number of Leaders came forward, and put together YL, modules, which could be given on line via Zoom meetings, and we have been able to keep things running, now coming back to being able to meet face to face, I will be arranging a meeting so that we can catch up, on things, thus keeping our YL scheme running in a much better way, by spreading the load.

A quick word on Gang show, as I know a number of Explorer Scouts do take part in this, discussions are taking place on this event, so watch out for updating news.

My thanks once again to all Explorer Scout parents, for the part that you have play in supporting our young persons, in scouting, especially at this current time in dropping off, collecting, our Young people to unit meetings / activities that are allowed, as we would not be able to do this without your valued support.

Finally thank you everyone in the County for all of your help through this period, Explorer Scout Unit's Leaders, Assistants, Parents, Helpers, Scout Groups, and sections that have helped in keeping Explorer Scouting going in Coventry.

### **Safeguarding – Clive Bennett**

In the past twelve months we have been unable to run any face to face safeguarding courses due to Covid-19 restrictions. However, during this difficult time several adults across the County have completed the online safeguarding training.

It appears that online training is becoming more and more popular and the route that Headquarters is pursuing. There is no indication at present when and indeed if there will be a return to face to face safeguarding training so I would encourage all adult volunteers to take advantage of the online course. I have stated previously, for an online course, this is pretty good. However, I hope one day, in the not too distant future, that we will again be able to offer face to face training as I feel some adult volunteers get far more out of this type of training.



**Flags Flying on the new  
Main Field Flagpoles**

**Roll of Honour  
2019 – 2021**

**Queens Scout Award**

Christopher Adams

Thomas Hill

**Silver Wolf**

Clive Bennett

Dave Hart

Pat Read

**Silver Acorn**

Gary Colledge  
Huw Daley  
Colin James

Andrew Morris  
Jane Pittock  
Simon Pittock

Carol Slingsby  
Bob Tansey

**Bar to the Award for Merit**

Mike Heeley

Jackie McIntyre

Liz Payne

**Award for Merit**

Dave Brookes  
Hamish Brown  
Andrew Bullock  
Matthew Cobble  
Carrie Daniel-Brown  
Ashley Hyde  
David Kelly

Mark Lee  
Donna Leighton  
David McConville  
Lloyd McIntyre  
Andy Morgan  
Chris Parsons  
Stuart Porter

Lynne Porter  
Gaynor Preston  
Garth Shaller  
Calie Smith  
Malcolm Vanston-Rumney

**Chief Scout's Commendation for Good Service**

Heather Betts  
Lindsey Clements  
Miranda Cross  
Reece Dowdeswell  
Dave Handley

Sarah Hodgkins  
Jake Huddleston  
Shauna Hudspith  
Sam Liggins  
Liz Main

Carol Pridmore  
Elliot Slingsby  
Aaron Whitehead  
Amanda Yeadon

**Commissioner Commendation**

Jenna Bottomley  
Dan De Feo

Kiera Grantham  
Thomas Liggins

Laura Summers

**In Remembrance**

John Desmond (38<sup>th</sup> Coventry)  
Ralph Rayners (85<sup>th</sup> Coventry)

Geoff Warmington (86<sup>th</sup> Coventry)  
Roy Nowell (13<sup>th</sup> Coventry)

**County Office:**

City of Coventry Scout County

Rough Close Scout Campsite, Tanners Lane, Berkswell CV7 7DD

Tel.: 024-7646-4310

County Website: [www.coventryscouts.org.uk](http://www.coventryscouts.org.uk) County Email: [scoutcov3@outlook.com](mailto:scoutcov3@outlook.com)

**Rough Close Campsite:**

Rough Close Reception: Open weekends only Tel.: 024-7646-4310

Bookings: 07946-516-891 after 6pm weekday evenings

Campsite Website: [www.roughclose.org.uk](http://www.roughclose.org.uk) Campsite Email: [roughclose@btconnect.com](mailto:roughclose@btconnect.com)

**Scout Shop:** Opening hours Thursday 5:00 – 7:00pm; Saturday 10-1pm, 2-4pm;

Sunday 10-12

**Badges & Things:** <https://www.badgesandthings.co.uk/>

**Adult & Youth Recruitment:** Tel. 0845-643-1048

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Charity number: 524586**

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**CITY OF COVENTRY SCOUT COUNTY**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registration number 524586  
 Scout Association Registration number 10000079  
 Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell, CV7 7DD  
 County President Clive Benfield  
 County Commissioner Andrew Morris  
 Executive Committee (Note: ex = Ex officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b>	<b>County Chairman</b>	<b>County Secretary</b>	<b>County Treasurer</b>	<b>Youth Commissioner</b>
Andrew Morris (ex)	Chris Sherlock (ex)	Nigel Stapleton (ex)	Dave Hart (acting)	Vacant (ex)

**Other members who served in the year**

Dave Hart 2019-2022 (el)	Bob Tansey (nom)	Simon Gibson (co)
Mike Pitham 2019-2022 (el)	Mark Lee (nom)	Stuart Wheeler (co)
Mary Miller 2020-2023 (el)	David Miller (nom)	Andy Morgan (co)
Luke Packham 2020-2023 (el)	Matt Cobble (nom)	Gary Colledge (co)
Colin James 2019 - 2021 (el)	Claire Preston (nom)	Clive Bennett (co)
John Franks 2018-2021 (el)		Darren Male (co)

**Independent Examiner** Azets Audit Services  
 3Mc Middlemarch Business Park  
 Siskin Drive  
 Coventry  
 CV3 4FJ

**Bankers** Barclays Bank plc  
 25 High Street  
 Coventry  
 CV1 5RE

**Investment Managers** Barclays Bank Trust Co Limited

**Legal Advisers** Richardson & Davies, 1 Park House, Park Road, Coventry

**Objectives** The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principal objective of Scouting is 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.

**Constitutional Matters**

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing the Scout Association, and Policy Organisation and Rules of the Association.
- ii) The Executive Committee is composed of ex-officio members (the Officers of the County), SIX members who are elected by the County Scout Council, a maximum of SIX members nominated by the County Commissioner, and a maximum of SIX members who may be co-opted by the Executive Committee. The Scout County is composed of members of all Districts within the County.
- iii) The Executive Committee's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH 2021**

The Executive Committee presents its report and the accounts of the County for the year ended 31 March 2021, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended executive committee.

**Financial Review**

Unrestricted net outgoing resources for the year were £43,619 (the comparable figure for 2020 was net incoming resources of £24,358).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Executive Committee remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2021 were broadly in line with target.

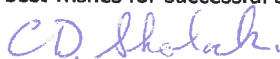
**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Executive Committee would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Executive Committee - C. Sherlock - County Chairman



Date: 1/9/21

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2021 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3Mc MIDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE .....

*1/9/2021*

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and endowments</b>							
Levy receivable		79,460	-	79,460	71,171	-	71,171
Less: Levy payable		61,394	-	61,394	57,372	-	57,372
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		18,066	-	18,066	13,799	-	13,799
Donations and grants		955	-	955	7,816	-	7,816
Sales income	2.	10,653	-	10,653	83,780	-	83,780
Investment income	3.	836	-	836	1,235	-	1,235
<i>Income from charitable activities</i>							
Rough Close income		31,391	-	31,391	97,280	-	97,280
Gang show income		-	-	-	-	31,488	31,488
Other income		1,218	-	1,218	82,219	-	82,219
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		63,119	nil	63,119	286,129	31,488	317,617
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure</b>							
Purchases and cost of sales		15,265	-	15,265	78,586	-	78,586
Charitable activities	4.	82,975	5,897	88,872	186,575	40,241	226,816
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	5.	98,240	5,897	104,137	265,161	40,241	305,402
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>		(35,121)	(5,897)	(41,018)	20,968	(8,753)	12,215
Net gain/(loss) on investments		(2,601)	-	(2,601)	3,390	-	3,390
Transfer between funds		(5,897)	5,897	-	(928)	928	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		(43,619)	-	(43,619)	23,430	(7,825)	15,605
Fund balances brought forward		654,450	8,939	663,389	631,020	16,764	647,784
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances carried forward</b>		£610,831	£8,939	£619,770	£654,450	£8,939	£663,389
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7.		427,747		458,137
Investments	8.		41,759		44,360
			<hr/>		<hr/>
			469,506		502,497
<b>CURRENT ASSETS</b>					
Stocks	9.	24,963		28,671	
Debtors	10.	200		12,059	
Cash on deposit, at bank and in hand		162,323		183,471	
			<hr/>		<hr/>
			187,486		224,201
<b>Creditors:</b> amounts falling due within one year	11.	(15,889)		(32,642)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			171,597		191,559
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			641,103		694,056
<b>Creditors:</b> amounts falling due after one year	11.		(21,333)		(30,667)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£619,770		£663,389
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	12.		8,939		8,939
Unrestricted	13.		610,831		654,450
			<hr/>		<hr/>
			£619,770		£663,389
			<hr/>		<hr/>

The financial statements were approved by the Executive Committee on 17/8/21

  
**C. Sherlock**  
**County Chairman**

The notes to the financial statements numbered 1 to 16 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

In early March 2020, the COVID-19 virus was declared a global pandemic. Business continuity, including supply chains and consumer demand across a number of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic.

The trustees are monitoring the ever changing situation and continue to evaluate the charity's ability to continue to trade on an ongoing and foreseeable basis. However, due to the uncertainty surrounding COVID-19 no adjustments have been made to these financial statements which may arise from the impact of COVID-19 on the charity. Despite the unknown impact COVID-19 may or may not have on the charity under normal circumstances the trustees would have had a reasonable expectation that the charity has adequate resources, thus the trustees would have adopted the going concern basis of accounting.

**(b) Coventry Scout Gang Show Limited**

The financial statements include the financial statements of the County and its subsidiary, Coventry Scout Gang Show Limited, for which the financial statements made up to 31st August 2020 have not yet been finalised, but are expected to show no financial movements as the company has had no activity during that year. The company was incorporated in March 1998 for the purpose of carrying out one of the charitable activities of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**(c) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment - 20% reducing balance basis

**(d) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year, and accordingly includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(e) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(f) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(g) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(h) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**(i) Designated funds**

Designated funds are unrestricted funds earmarked by the County Executive Committee for particular purposes.

**(j) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

<b>2. SALES INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment department, campsite bar and providore	£10,653	-	£10,653	£83,780
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. INVESTMENT INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank and other interest	836	-	836	232
Income from other investments	-	-	-	1,003
	<hr/>	<hr/>	<hr/>	<hr/>
	£836	£ -	£836	£1,235
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Campsite costs	66,364	-	66,364	76,713
Section and other project costs	-	-	-	70,934
Jamboree Costs	-	-	-	19,591
Gang Show Costs	-	-	-	39,313
Governance Costs (unapportioned)	16,611	-	16,611	19,337
Camping Pods and Project Costs	-	-	-	928
Project Dome	-	5,897	5,897	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£82,975	£5,897	£88,872	£226,816
	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£5,343	3,971	£9,314	£78,586
<b>Charitable activities</b>				
Campsite costs	39,354	27,010	66,364	76,713
Section and other project costs	-	-	-	70,934
Jamboree costs	-	-	-	19,591
County Contribution to County Scouting Activity	-	-	-	-
Gang Show costs	-	-	-	39,313
Governance costs	-	16,611	16,611	19,337
Camping Pods and Project Costs	5,897	-	5,897	928
	<u>£45,251</u>	<u>£43,621</u>	<u>£88,872</u>	<u>£226,816</u>
<b>Total expenditure</b>	<u>£50,594</u>	<u>£47,592</u>	<u>£98,186</u>	<u>£305,402</u>

*Analysed support costs consist of the following:*

Depreciation	38,958
Administration and running costs	8,634
	<u>£47,592</u>

	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>
Resources expended includes:		
Depreciation	38,958	35,109
Independent examiner's fees:		
- Independent examination	1,700	1,700
- Accountancy	2,200	2,200
Salaries including national insurance:		
- Nil (2020 - Nil)	-	-
	<u>          </u>	<u>          </u>

There were no employees during either year.

**6. EXECUTIVE COMMITTEE**

No member of the Executive Committee (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2020 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2020 - £1,432).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2020	572,918	144,054	102,045	819,017
Additions	8,568	-	-	8,568
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	£581,487	£144,054	£102,045	£827,586
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2020	201,226	77,787	81,867	360,880
Charge for the year	29,391	5,762	3,805	38,958
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	£230,617	£83,549	£85,672	£399,838
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2021	£350,869	£60,505	£16,373	£427,747
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2020	£371,692	£66,267	£20,178	£458,137
	<hr/>	<hr/>	<hr/>	<hr/>
<b>8. INVESTMENTS</b>			<b>2021 £</b>	<b>2020 £</b>
The balances at 31st March 2021 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			41,759	44,360
			<hr/>	<hr/>
			£44,360	£44,360
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2020 at market values			44,360	40,969
Unrealised (losses)/gains			2,601	3,391
			<hr/>	<hr/>
Balances at 31st March 2021			£41,759	£44,360
			<hr/>	<hr/>
Historical cost at 31st March 2021			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**8. INVESTMENTS** (continued)

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>9. STOCK</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Goods for resale	£24,963	£28,761
	<hr/>	<hr/>
<b>10. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	200	599
Other debtors	-	11,460
	<hr/>	<hr/>
	£200	£12,059
	<hr/>	<hr/>
<b>11. CREDITORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	6,073	13,900
Other creditors	-	1,518
Trade Creditors	-	7,273
Coventry Quest	-	-
Loans from Districts	9,816	9,951
	<hr/>	<hr/>
	£15,889	£32,642
	<hr/>	<hr/>
<b>Amounts falling due after one year</b>		
Loans from Districts	£21,333	£30,667
	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**12. RESTRICTED FUNDS**

	Balance at 1 April 2019	Movement in funds		Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	7,282	31,488	(39,313)	(543)	-	-	(543)
Overdrawn Fund	-	-	-	-	5,897	(5,897)	-
	<u>16,764</u>	<u>31,488</u>	<u>(39,313)</u>	<u>8,939</u>	<u>5,897</u>	<u>(5,897)</u>	<u>8,939</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Whilst not constituting consolidated accounts, the Coventry Scout Gang Show Limited Fund is represented by the net assets of that company, amounts brought into the accounts as follows:

	2021 £	2020 £
Assets	1,200	1,200
Debtors	-	-
Cash on deposit, at bank and in hand	10,344	10,344
	<u>11,544</u>	<u>11,544</u>
Creditors: amounts falling due within one year	(627)	(627)
Creditors: amounts falling due after one year	(11,460)	(11,460)
	<u>£(543)</u>	<u>£(543)</u>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**13. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2021
	Balance at 1 April 2019	Movement in the year	Transfer	Balance at 1 April 2020	Movement in the year	Transfer	
	£	£	£	£	£	£	£
<b>General</b>							
Main Fund	608,143	23,430	-	631,573	(37,722)	(5,897)	9,482
<b>Designated</b>							
Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>631,020</u>	<u>23,430</u>	<u>-</u>	<u>654,450</u>	<u>(37,722)</u>	<u>(5,897)</u>	<u>610,831</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
<b>Fund balances at 31st March 2021 are represented by:</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	427,747	-	427,747
Investments	41,759	-	41,759
Current assets excluding bank	25,163	-	25,163
Bank balances	151,979	10,344	162,323
Current liabilities	(15,889)	-	(15,889)
Non – Current Liabilities	(21,333)	-	(21,333)
	-----	-----	-----
<b>Total net assets</b>	<b>£609,426</b>	<b>£10,344</b>	<b>£619,770</b>
	-----	-----	-----

**15. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2020 - £14,000).

**16. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.

**CITY OF COVENTRY SCOUT COUNTY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Charity number: 524586**

**CONTENTS**

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Legal and administrative information	1.
Report of the County Executive Committee	2.
Independent Examiner's Report	3.
Statement of Financial Activities	4.
Balance Sheet	5.
Notes to the Financial Statements	6 - 14.

**CITY OF COVENTRY SCOUT COUNTY**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registration number 524586  
 Scout Association Registration number 10000079  
 Registered Office Rough Close Scout Campsite, Tanners Lane, Berkswell, CV7 7DD  
 County President Clive Benfield  
 County Commissioner Andrew Morris  
 Executive Committee (Note: ex = Ex officio, el = elected, nom = nominated, co = co-opted)

<b>County Commissioner</b>	<b>County Chairman</b>	<b>County Secretary</b>	<b>County Treasurer</b>	<b>Youth Commissioner</b>
Andrew Morris (ex)	Chris Sherlock (ex)	Nigel Stapleton (ex)	Dave Hart (acting)	Vacant (ex)

**Other members who served in the year**

Dave Hart 2019-2022 (el)	Bob Tansey (nom)	Simon Gibson (co)
Mike Pitham 2019-2022 (el)	Mark Lee (nom)	Stuart Wheeler (co)
Mary Miller 2020-2023 (el)	David Miller (nom)	Andy Morgan (co)
Luke Packham 2020-2023 (el)	Matt Cobble (nom)	Gary Colledge (co)
Colin James 2019 - 2021 (el)	Claire Preston (nom)	Clive Bennett (co)
John Franks 2018-2021 (el)		Darren Male (co)

**Independent Examiner** Azets Audit Services  
 3Mc Middlemarch Business Park  
 Siskin Drive  
 Coventry  
 CV3 4FJ

**Bankers** Barclays Bank plc  
 25 High Street  
 Coventry  
 CV1 5RE

**Investment Managers** Barclays Bank Trust Co Limited

**Legal Advisers** Richardson & Davies, 1 Park House, Park Road, Coventry

**Objectives** The principal objective of the City of Coventry Scout County is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in Coventry. The principal objective of Scouting is 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.

**Constitutional Matters**

- i) The County's governing instruments are the Royal Charter of 1912 (as amended), establishing the Scout Association, and Policy Organisation and Rules of the Association.
- ii) The Executive Committee is composed of ex-officio members (the Officers of the County), SIX members who are elected by the County Scout Council, a maximum of SIX members nominated by the County Commissioner, and a maximum of SIX members who may be co-opted by the Executive Committee. The Scout County is composed of members of all Districts within the County.
- iii) The Executive Committee's investment powers are governed by Royal Charter.

**CITY OF COVENTRY SCOUT COUNTY  
ANNUAL REPORT OF THE COUNTY EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH 2021**

The Executive Committee presents its report and the accounts of the County for the year ended 31 March 2021, which has been prepared in accordance with the historical cost convention, modified by the inclusion of investments at market value with applicable accounting standards, and with the Statement of Recommended Practice.

**Achieving the County's objectives**

The principal aims and objectives of the County are to provide leadership, advice and support to the Scout Districts. In addition it aims to ensure that the aims of the National Association are communicated effectively to the membership, and are upheld.

The Districts are, in turn, responsible for the development of young people through scouting activities. The main aims during the past year of the County have been:

- Ensure excellent personnel are in position to assist the Districts.
- Provide and ensure effective training to leaders of all sections.
- Support the Managers and Office holders at both County Campsite and Trading Post.
- Ensure good governance and management of both volunteers and the Charity.
- Ensure that Scouting is carried out safely and that Child Protection Training and policies are implemented at all levels.
- Promote growth through Districts and in areas where there is currently no scouting provision.

This year we have been able to:

- Significantly improve the facilities of Rough Close (the county campsite), including the addition of a security fence around the perimeter.
- Encourage District Commissioners in their work with Groups and sections.
- Provide excellent Training and Programme provision.
- Provide excellent safeguarding and safety training which is reflected in the underlying safety of our members.
- Work towards providing new personnel to ensure programme is effectively delivered.
- Provide excellent governance and communication through a vibrant and well attended executive committee.

**Financial Review**

Unrestricted net outgoing resources for the year were £43,619 (the comparable figure for 2020 was net incoming resources of £24,358).

The analysis of total net assets between funds is given in Note 14 to the financial statements.

The Executive Committee remains satisfied that the funds are adequate to support the ongoing operations of the County.

**Public benefit**

The trustees believe that the charity meets the regulatory guidelines in terms of qualifying as a public benefit entity.

**Investment policy**

The trustees have considered the most appropriate policy for investing funds and, at the present time, consider that a specialised unit trust designed for the charity sector meets the requirements to generate both income and capital growth.

**Reserves policy**

The trustees have forecast the level of free reserves that the charity would require to sustain its operations for a period should its income fall substantially. The trustees consider that the most appropriate level of free reserves would equate to one year's minimum expenditure to run the County and Rough Close. The actual free reserves at 31 March 2021 were broadly in line with target.

**Risk management**

The trustees have examined the major strategic, business and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

**Conclusion**

The members of the Executive Committee would like to take this opportunity to thank all involved in Coventry Scouting for their support, and to offer our best wishes for successful Scouting.

On behalf of the Executive Committee - C. Sherlock - County Chairman

*C.D. Sherlock*

Date: *1/9/21*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITY OF COVENTRY SCOUT COUNTY**

I report on the accounts of the charity for the year ended 31st March 2021 comprising the Statement of Financial Activities, Balance Sheet and Notes to the accounts.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**ROBERT ANDERSON FCA  
AZETS AUDIT SERVICES  
3Mc MIDLEMARCH BUSINESS PARK  
SISKIN DRIVE  
COVENTRY  
CV3 4FJ**

DATE ..... 1/9/2021 .....

**CITY OF COVENTRY SCOUT COUNTY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and endowments</b>							
Levy receivable		79,460	-	79,460	71,171	-	71,171
Less: Levy payable		61,394	-	61,394	57,372	-	57,372
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		18,066	-	18,066	13,799	-	13,799
Donations and grants		955	-	955	7,816	-	7,816
Sales income	2.	10,653	-	10,653	83,780	-	83,780
Investment income	3.	836	-	836	1,235	-	1,235
<i>Income from charitable activities</i>							
Rough Close income		31,391	-	31,391	97,280	-	97,280
Gang show income		-	-	-	-	31,488	31,488
Other income		1,218	-	1,218	82,219	-	82,219
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		63,119	nil	63,119	286,129	31,488	317,617
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure</b>							
Purchases and cost of sales		15,265	-	15,265	78,586	-	78,586
Charitable activities	4.	82,975	5,897	88,872	186,575	40,241	226,816
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	5.	98,240	5,897	104,137	265,161	40,241	305,402
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>		(35,121)	(5,897)	(41,018)	20,968	(8,753)	12,215
Net gain/(loss) on investments		(2,601)	-	(2,601)	3,390	-	3,390
Transfer between funds		(5,897)	5,897	-	(928)	928	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		(43,619)	-	(43,619)	23,430	(7,825)	15,605
Fund balances brought forward		654,450	8,939	663,389	631,020	16,764	647,784
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances carried forward</b>		£610,831	£8,939	£619,770	£654,450	£8,939	£663,389
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	7.		427,747		458,137
Investments	8.		41,759		44,360
			<hr/>		<hr/>
			469,506		502,497
<b>CURRENT ASSETS</b>					
Stocks	9.	24,963		28,671	
Debtors	10.	200		12,059	
Cash on deposit, at bank and in hand		162,323		183,471	
			<hr/>		<hr/>
			187,486		224,201
<b>Creditors:</b> amounts falling due within one year	11.	(15,889)		(32,642)	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			171,597		191,559
			<hr/>		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			641,103		694,056
<b>Creditors:</b> amounts falling due after one year	11.		(21,333)		(30,667)
			<hr/>		<hr/>
<b>NET ASSETS</b>			£619,770		£663,389
			<hr/>		<hr/>
<b>FUNDS</b>					
Restricted	12.		8,939		8,939
Unrestricted	13.		610,831		654,450
			<hr/>		<hr/>
			£619,770		£663,389
			<hr/>		<hr/>

The financial statements were approved by the Executive Committee on 17/8/21 .....

  
**C. Sherlock**  
**County Chairman**

The notes to the financial statements numbered 1 to 16 form part of these financial statements.

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

The following are the principal accounting policies applied in preparing the annual financial statements of the County.

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

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

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

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

In early March 2020, the COVID-19 virus was declared a global pandemic. Business continuity, including supply chains and consumer demand across a number of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic.

The trustees are monitoring the ever changing situation and continue to evaluate the charity's ability to continue to trade on an ongoing and foreseeable basis. However, due to the uncertainty surrounding COVID-19 no adjustments have been made to these financial statements which may arise from the impact of COVID-19 on the charity. Despite the unknown impact COVID-19 may or may not have on the charity under normal circumstances the trustees would have had a reasonable expectation that the charity has adequate resources, thus the trustees would have adopted the going concern basis of accounting.

**(b) Coventry Scout Gang Show Limited**

The financial statements include the financial statements of the County and its subsidiary, Coventry Scout Gang Show Limited, for which the financial statements made up to 31st August 2020 have not yet been finalised, but are expected to show no financial movements as the company has had no activity during that year. The company was incorporated in March 1998 for the purpose of carrying out one of the charitable activities of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
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**(c) Depreciation of tangible fixed assets**

Freehold land is not depreciated. Development expenditure and improvements are depreciated over 25 years and 10 years on the straight line basis. Depreciation is charged on other fixed assets at the following rates:

Plant and equipment - 20% reducing balance basis

**(d) Inclusion of income and expenditure**

**(i) Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

**(ii) Investment income**

Investment income is included on the basis of the amounts received in the year.

**(iii) Expenditure**

Expenditure is included on the basis of the amounts payable in respect of the year, and accordingly includes creditors unpaid and expenditure accrued but not billed at the year end.

Recognition of amounts received and paid in relation to activities of a future period is deferred until that period.

**(e) Categorisation of expenditure**

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

**(f) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(g) Stocks**

Stocks are included at the lower of cost and estimated net realisable value.

**(h) Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

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**(i) Designated funds**

Designated funds are unrestricted funds earmarked by the County Executive Committee for particular purposes.

**(j) Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

<b>2. SALES INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment department, campsite bar and providore	£10,653	-	£10,653	£83,780
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. INVESTMENT INCOME</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank and other interest	836	-	836	232
Income from other investments	-	-	-	1,003
	<hr/>	<hr/>	<hr/>	<hr/>
	£836	£ -	£836	£1,235
	<hr/>	<hr/>	<hr/>	<hr/>
<b>4. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Campsite costs	66,364	-	66,364	76,713
Section and other project costs	-	-	-	70,934
Jamboree Costs	-	-	-	19,591
Gang Show Costs	-	-	-	39,313
Governance Costs (unapportioned)	16,611	-	16,611	19,337
Camping Pods and Project Costs	-	-	-	928
Project Dome	-	5,897	5,897	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£82,975	£5,897	£88,872	£226,816
	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Purchases and cost of sales</b>	£5,343	3,971	£9,314	£78,586
<b>Charitable activities</b>				
Campsite costs	39,354	27,010	66,364	76,713
Section and other project costs	-	-	-	70,934
Jamboree costs	-	-	-	19,591
County Contribution to County Scouting Activity	-	-	-	-
Gang Show costs	-	-	-	39,313
Governance costs	-	16,611	16,611	19,337
Camping Pods and Project Costs	5,897	-	5,897	928
	<u>£45,251</u>	<u>£43,621</u>	<u>£88,872</u>	<u>£226,816</u>
<b>Total expenditure</b>	<u>£50,594</u>	<u>£47,592</u>	<u>£98,186</u>	<u>£305,402</u>

*Analysed support costs consist of the following:*

Depreciation	38,958
Administration and running costs	8,634
	<u>£47,592</u>

	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>
Resources expended includes:		
Depreciation	38,958	35,109
Independent examiner's fees:		
- Independent examination	1,700	1,700
- Accountancy	2,200	2,200
Salaries including national insurance:		
- Nil (2020 - Nil)	-	-
	<u>          </u>	<u>          </u>

There were no employees during either year.

**6. EXECUTIVE COMMITTEE**

No member of the Executive Committee (which is treated as the board of trustees for the purposes of the Charities Acts) received any remuneration (2020 - £Nil).

County members received reimbursements of travel and subsistence expenses during the year amounting to £nil (2020 - £1,432).

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>7. TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Norton Cabin £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st April 2020	572,918	144,054	102,045	819,017
Additions	8,568	-	-	8,568
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	£581,487	£144,054	£102,045	£827,586
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1st April 2020	201,226	77,787	81,867	360,880
Charge for the year	29,391	5,762	3,805	38,958
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2021	£230,617	£83,549	£85,672	£399,838
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amounts</b>				
At 31st March 2021	£350,869	£60,505	£16,373	£427,747
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st March 2020	£371,692	£66,267	£20,178	£458,137
	<hr/>	<hr/>	<hr/>	<hr/>
<b>8. INVESTMENTS</b>			<b>2021 £</b>	<b>2020 £</b>
The balances at 31st March 2021 comprise the following:				
Listed investments			-	-
Cash awaiting investment			-	-
Other investments			41,759	44,360
			<hr/>	<hr/>
			£44,360	£44,360
			<hr/>	<hr/>
Other investments comprise Common Investment Funds, market values for which are provided by the fund managers				
Movements in investments funds in the year were as follows:				
Balances at 1st April 2020 at market values			44,360	40,969
Unrealised (losses)/gains			2,601	3,391
			<hr/>	<hr/>
Balances at 31st March 2021			£41,759	£44,360
			<hr/>	<hr/>
Historical cost at 31st March 2021			£38,597	£38,597
			<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**8. INVESTMENTS** (continued)

The main risk to the Trust from financial instruments lies in the combination of uncertain investment markets and volatility in yield.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in the markets and so their ability to buy and sell quoted entities and stock is anticipated to continue. The Trust's investments are mainly traded in markets with good liquidity and high trading volumes. The Trust has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Trust manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Trust does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5 year period will normally be corrected.

<b>9. STOCK</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Goods for resale	£24,963	£28,761
	<hr/>	<hr/>
<b>10. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	200	599
Other debtors	-	11,460
	<hr/>	<hr/>
	£200	£12,059
	<hr/>	<hr/>
<b>11. CREDITORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals and deferred income	6,073	13,900
Other creditors	-	1,518
Trade Creditors	-	7,273
Coventry Quest	-	-
Loans from Districts	9,816	9,951
	<hr/>	<hr/>
	£15,889	£32,642
	<hr/>	<hr/>
<b>Amounts falling due after one year</b>		
Loans from Districts	£21,333	£30,667
	<hr/>	<hr/>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**12. RESTRICTED FUNDS**

	Balance at 1 April 2019	Movement in funds		Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	7,282	31,488	(39,313)	(543)	-	-	(543)
Overdrawn Fund	-	-	-	-	5,897	(5,897)	-
	<u>16,764</u>	<u>31,488</u>	<u>(39,313)</u>	<u>8,939</u>	<u>5,897</u>	<u>(5,897)</u>	<u>8,939</u>

**Notes**

- (a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending camp.
- (b) Whilst not constituting consolidated accounts, the Coventry Scout Gang Show Limited Fund is represented by the net assets of that company, amounts brought into the accounts as follows:

	2021 £	2020 £
Assets	1,200	1,200
Debtors	-	-
Cash on deposit, at bank and in hand	10,344	10,344
	<u>11,544</u>	<u>11,544</u>
Creditors: amounts falling due within one year	(627)	(627)
Creditors: amounts falling due after one year	(11,460)	(11,460)
	<u>£(543)</u>	<u>£(543)</u>

**CITY OF COVENTRY SCOUT COUNTY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. UNRESTRICTED FUNDS**

	Movement in funds			Movement in funds			Balance at 31 March 2021
	Balance at 1 April 2019	Movement in the year	Transfer	Balance at 1 April 2020	Movement in the year	Transfer	
	£	£	£	£	£	£	£
<b>General</b>							
Main Fund	608,143	23,430	-	631,573	(37,722)	(5,897)	9,482
<b>Designated</b>							
Group Headquarters Development Fund	22,877	-	-	22,877	-	-	22,877
	<u>631,020</u>	<u>23,430</u>	<u>-</u>	<u>654,450</u>	<u>(37,722)</u>	<u>(5,897)</u>	<u>610,831</u>

**Notes**

- (a) The Group Headquarters Development Fund was set up to provide loans on favourable terms to Groups wishing to acquire, build or refurbish their headquarters building.
- (b) The Group Headquarters Development Fund is represented by cash on deposit.
- (c) Other than mentioned above and in Note 12, the Main Fund is represented by the remaining net assets of the County.

**CITY OF COVENTRY SCOUT COUNTY**  
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<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31st March 2021 are represented by:</b>			
Tangible fixed assets	427,747	-	427,747
Investments	41,759	-	41,759
Current assets excluding bank	25,163	-	25,163
Bank balances	151,979	10,344	162,323
Current liabilities	(15,889)	-	(15,889)
Non – Current Liabilities	(21,333)	-	(21,333)
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<b>Total net assets</b>	<b>£609,426</b>	<b>£10,344</b>	<b>£619,770</b>
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**15. CAPITAL COMMITMENTS**

There were no capital commitments at the year end (2020 - £14,000).

**16. CONTINGENT LIABILITIES**

The charity is currently seeking professional advice concerning its status with regard to VAT registration. This work is currently still ongoing. The trustees do not believe it to be prudent to recognise any potential liability on the grounds that it cannot be qualified with any certainty. It is considered probable that no significant liability will arise based upon information available at present.