

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 1st 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 60th 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 3rd 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 15th-18th March and auditions and registration for new members to the Main Gang will be on Thursday 15th 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 Hudspeth

In Remembrance

Alec Steedman (Coventry Gang Show)

Pat Wilmore (84th 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

County Email: 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

Campsite Email: 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

CONTENTS

	PAGE
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)

County Commissioner	County Chairman	County Secretary	County Treasurer	Youth Commissioner
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 MIDDLEMARCH 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	£	£	£	£	£	£
Income and endowments							
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	2.	85,419	-	85,419	10,653	-	10,653
Investment income	3.	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>
Total income							
Expenditure							
Purchases and cost of sales		84,791	-	84,791	15,265	-	15,265
Charitable activities	4.	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>
Total expenditure							
Net income/(expenditure)		(25,942)	5,254	(20,688)	(35,121)	(5,897)	(41,018)
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>
Net movement in funds							
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>
Fund balances carried forward							

CITY OF COVENTRY SCOUT COUNTY

BALANCE SHEET

AS AT 31ST MARCH 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7.		395,006		427,747
Investments	8.		38,920		41,759
			<hr/>		<hr/>
			433,926		469,506
CURRENT ASSETS					
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	
Creditors: amounts falling due within one year	11.	(19,843)		(15,889)	
			<hr/>		<hr/>
NET CURRENT ASSETS			174,319		171,597
			<hr/>		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			608,245		641,103
Creditors: amounts falling due after one year	11.		(12,000)		(21,333)
			<hr/>		<hr/>
NET ASSETS			£596,245		£619,770
			<hr/>		<hr/>
FUNDS					
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.

2. SALES INCOME	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Equipment department, campsite bar and providore	£85,419	-	£85,419	£10,653
	<hr/>	<hr/>	<hr/>	<hr/>
3. INVESTMENT INCOME	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
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/>
4. CHARITABLE ACTIVITIES	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
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

5. ANALYSIS OF RESOURCES EXPENDED	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
Purchases and cost of sales	£68,117	£16,674	£84,791	£15,265
Charitable activities				
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
	£69,401	£33,818	£103,219	£88,872
Total expenditure	£137,518	£50,492	£188,010	£104,137
<i>Analysed support costs consist of the following:</i>				
Depreciation		38,508		
Administration and running costs		11,984		
		£51,964		
			Total 2022 £	Total 2021 £
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)			-	-
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

7. TANGIBLE FIXED ASSETS

	Property £	Norton Cabin £	Plant and equipment £	Total £
Cost				
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/>
Depreciation				
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/>
Net book amounts				
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/>

8. INVESTMENTS

	2022 £	2021 £
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.

9. STOCK	2022	2021
	£	£
Goods for resale	£26,911	£24,963
	<hr/>	<hr/>
10. DEBTORS	2022	2021
	£	£
Trade debtors	4,762	200
Other debtors	8,000	-
	<hr/>	<hr/>
	£12,762	£200
	<hr/>	<hr/>
11. CREDITORS	2022	2021
	£	£
Amounts falling due within one year		
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/>
Amounts falling due after one year		
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 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
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 1 April 2020	Movement in the year	Transfer	Balance at 1 April 2021	Movement in the year	Transfer	Balance at 31 March 2022
	£	£	£	£	£	£	£
General							
Main Fund	631,573	(37,722)	(5,897)	587,954	(28,779)	-	559,175
Designated							
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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31st March 2022 are represented by:			
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/>
Total net assets	£582,052	£14,193	£596,245
	<hr/>	<hr/>	<hr/>
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31st March 2021 are represented by:			
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/>
Total net assets	£610,831	£8,939	£619,770
	<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

CONTENTS

	PAGE
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)

County Commissioner	County Chairman	County Secretary	County Treasurer	Youth Commissioner
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 MIDDLEMARCH BUSINESS PARK
SISKIN DRIVE
COVENTRY
CV3 4FJ**

DATE27/6/2022.....

CITY OF COVENTRY SCOUT COUNTY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted funds £	Restricted funds (note 12) £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and endowments							
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	2.	85,419	-	85,419	10,653	-	10,653
Investment income	3.	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>
Total income							
Expenditure							
Purchases and cost of sales		84,791	-	84,791	15,265	-	15,265
Charitable activities	4.	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>
Total expenditure							
Net income/(expenditure)		(25,942)	5,254	(20,688)	(35,121)	(5,897)	(41,018)
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>
Net movement in funds							
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>
Fund balances carried forward							

CITY OF COVENTRY SCOUT COUNTY

BALANCE SHEET

AS AT 31ST MARCH 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7.		395,006		427,747
Investments	8.		38,920		41,759
			<hr/>		<hr/>
			433,926		469,506
CURRENT ASSETS					
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	
Creditors: amounts falling due within one year	11.	(19,843)		(15,889)	
			<hr/>		<hr/>
NET CURRENT ASSETS			174,319		171,597
			<hr/>		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			608,245		641,103
Creditors: amounts falling due after one year	11.		(12,000)		(21,333)
			<hr/>		<hr/>
NET ASSETS			£596,245		£619,770
			<hr/>		<hr/>
FUNDS					
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.

2. SALES INCOME	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Equipment department, campsite bar and providore	£85,419	-	£85,419	£10,653
	<hr/>	<hr/>	<hr/>	<hr/>
3. INVESTMENT INCOME	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
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/>
4. CHARITABLE ACTIVITIES	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
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

5. ANALYSIS OF RESOURCES EXPENDED	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
Purchases and cost of sales	£68,117	£16,674	£84,791	£15,265
Charitable activities				
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
	£69,401	£33,818	£103,219	£88,872
Total expenditure	£137,518	£50,492	£188,010	£104,137
<i>Analysed support costs consist of the following:</i>				
Depreciation		38,508		
Administration and running costs		11,984		
		£51,964		
			Total 2022 £	Total 2021 £
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)			-	-
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

7. TANGIBLE FIXED ASSETS

	Property £	Norton Cabin £	Plant and equipment £	Total £
Cost				
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/>
Depreciation				
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/>
Net book amounts				
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/>

8. INVESTMENTS

	2022 £	2021 £
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.

9. STOCK	2022	2021
	£	£
Goods for resale	£26,911	£24,963
	<hr/>	<hr/>
10. DEBTORS	2022	2021
	£	£
Trade debtors	4,762	200
Other debtors	8,000	-
	<hr/>	<hr/>
	£12,762	£200
	<hr/>	<hr/>
11. CREDITORS	2022	2021
	£	£
Amounts falling due within one year		
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/>
Amounts falling due after one year		
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 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
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 1 April 2020	Movement in the year	Transfer	Balance at 1 April 2021	Movement in the year	Transfer	Balance at 31 March 2022
	£	£	£	£	£	£	£
General							
Main Fund	631,573	(37,722)	(5,897)	587,954	(28,779)	-	559,175
Designated							
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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31st March 2022 are represented by:			
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/>
Total net assets	£582,052	£14,193	£596,245
	<hr/>	<hr/>	<hr/>
	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31st March 2021 are represented by:			
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/>
Total net assets	£610,831	£8,939	£619,770
	<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.