

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 15th Coventry Scout Group and more recently Colin Grundy who was still working with the 21st 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 61st 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



**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 (15th Coventry)

Stan Veasey (74th Coventry)

Bob Watson (11th Coventry)

Enid Byard (Foleshill District)

Colin Grundy (21st 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 County Email: 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 Campsite Email: 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

	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)	Clive Bennett (ex)	Nigel Stapleton (ex)	Dave Hart (acting)	Emily Rendell (ex)

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 MIDDLEMARCH BUSINESS PARK
SISKIN DRIVE
COVENTRY
CV3 4FJ**

DATE31 May 2023.....

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

		Unrestricted funds	Restricted funds (note 12)	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	Note	£	£	£	£	£	£
Income and endowments							
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>
Expenditure							
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>
Total expenditure							
	5.	<u>203,134</u>	<u>289</u>	<u>203,423</u>	<u>187,721</u>	<u>289</u>	<u>188,010</u>
Net income/(expenditure)		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>
Net movement in funds		<u>724</u>	<u>(289)</u>	<u>435</u>	<u>(28,779)</u>	<u>5,254</u>	<u>(23,525)</u>
Fund balances brought forward		582,052	14,193	596,245	610,831	8,939	619,770
		<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		<u>£582,776</u>	<u>£13,904</u>	<u>£596,680</u>	<u>£582,052</u>	<u>£14,193</u>	<u>£596,245</u>

CITY OF COVENTRY SCOUT COUNTY

BALANCE SHEET

AS AT 31ST MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	7.	357,091	395,006
Investments	8.	32,516	38,920
		<hr/>	<hr/>
		389,607	433,926
CURRENT ASSETS			
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
Creditors: amounts falling due within one year	11.	(92,963)	(19,843)
		<hr/>	<hr/>
NET CURRENT ASSETS		213,073	174,319
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		602,680	608,245
Creditors: amounts falling due after one year	11.	(6,000)	(12,000)
		<hr/>	<hr/>
NET ASSETS		£596,680	£596,245
		<hr/>	<hr/>
FUNDS			
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.

2. SALES INCOME	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Equipment department, campsite bar and providore	£108,959	-	£108,959	£85,419
	<hr/>	<hr/>	<hr/>	<hr/>
3. INVESTMENT INCOME	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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/>
4. CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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

5. ANALYSIS OF RESOURCES EXPENDED	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Purchases and cost of sales	£90,774	£21,147	£111,921	£84,791
Charitable activities				
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	-	-	-	-
	£59,972	£31,530	£91,502	£103,219
Total expenditure	£150,746	£52,677	£203,423	£188,010
<i>Analysed support costs consist of the following:</i>				
Depreciation		37,915		
Administration and running costs		14,762		
		£52,677		
			Total 2023 £	Total 2022 £
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)			-	-

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

7. TANGIBLE FIXED ASSETS

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

8. INVESTMENTS

	2023 £	2022 £
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.

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

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

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

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

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

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

12. RESTRICTED FUNDS

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	£	Incoming resources £	Resources expended £	£	Incoming resources £	Resources expended £	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	(543)	543	-	-	-	-	-
Overdrawn Fund	-	-	-	-	-	-	-
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

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	£	Movement in the year £	Transfer £	£	Movement in the year £	Transfer £	£
General Main Fund	587,954	(28,779)	-	559,175	724	-	559,899
Designated 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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31st March 2023 are represented by:			
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/>
Total net assets	£582,775	£13,905	£596,680
	<hr/>	<hr/>	<hr/>
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31st March 2022 are represented by:			
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/>
Total net assets	£582,052	£14,193	£596,245
	<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

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)	Clive Bennett (ex)	Nigel Stapleton (ex)	Dave Hart (acting)	Emily Rendell (ex)

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.

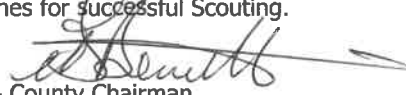
Risk management

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 MIDDLEMARCH BUSINESS PARK
SISKIN DRIVE
COVENTRY
CV3 4FJ**

DATE31 May 2023.....

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

		Unrestricted funds	Restricted funds (note 12)	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	Note	£	£	£	£	£	£
Income and endowments							
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>
Expenditure							
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>
Total expenditure							
	5.	<u>203,134</u>	<u>289</u>	<u>203,423</u>	<u>187,721</u>	<u>289</u>	<u>188,010</u>
Net income/(expenditure)		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>
Net movement in funds		<u>724</u>	<u>(289)</u>	<u>435</u>	<u>(28,779)</u>	<u>5,254</u>	<u>(23,525)</u>
Fund balances brought forward		582,052	14,193	596,245	610,831	8,939	619,770
		<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		<u>£582,776</u>	<u>£13,904</u>	<u>£596,680</u>	<u>£582,052</u>	<u>£14,193</u>	<u>£596,245</u>

CITY OF COVENTRY SCOUT COUNTY

BALANCE SHEET

AS AT 31ST MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	7.	357,091	395,006
Investments	8.	32,516	38,920
		<hr/>	<hr/>
		389,607	433,926
CURRENT ASSETS			
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
Creditors: amounts falling due within one year	11.	(92,963)	(19,843)
		<hr/>	<hr/>
NET CURRENT ASSETS		213,073	174,319
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		602,680	608,245
Creditors: amounts falling due after one year	11.	(6,000)	(12,000)
		<hr/>	<hr/>
NET ASSETS		£596,680	£596,245
		<hr/>	<hr/>
FUNDS			
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.

2. SALES INCOME	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Equipment department, campsite bar and providore	£108,959	-	£108,959	£85,419
	<hr/>	<hr/>	<hr/>	<hr/>
3. INVESTMENT INCOME	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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/>
4. CHARITABLE ACTIVITIES	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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

5. ANALYSIS OF RESOURCES EXPENDED	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Purchases and cost of sales	£90,774	£21,147	£111,921	£84,791
Charitable activities				
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	-	-	-	-
	£59,972	£31,530	£91,502	£103,219
Total expenditure	£150,746	£52,677	£203,423	£188,010
<i>Analysed support costs consist of the following:</i>				
Depreciation		37,915		
Administration and running costs		14,762		
		£52,677		
			Total 2023 £	Total 2022 £
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)			-	-

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

7. TANGIBLE FIXED ASSETS

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

8. INVESTMENTS

	2023 £	2022 £
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.

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

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

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

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

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

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

12. RESTRICTED FUNDS

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	£	Incoming resources £	Resources expended £	£	Incoming resources £	Resources expended £	£
Geoffrey Stack Memorial Fund	9,482	-	-	9,482	-	-	9,482
Coventry Scout Gang Show Limited	(543)	543	-	-	-	-	-
Overdrawn Fund	-	-	-	-	-	-	-
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

	Balance at 1 April 2021	Movement in funds		Balance at 1 April 2022	Movement in funds		Balance at 31 March 2023
	£	Movement in the year £	Transfer £	£	Movement in the year £	Transfer £	£
General Main Fund	587,954	(28,779)	-	559,175	724	-	559,899
Designated 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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31st March 2023 are represented by:			
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/>
Total net assets	£582,775	£13,905	£596,680
	<hr/>	<hr/>	<hr/>
	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31st March 2022 are represented by:			
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/>
Total net assets	£582,052	£14,193	£596,245
	<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.