

# City of Coventry Scout County

## AGM Annual Report

2024-2025

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

Thank you for being there



## **County Chair – Clive Bennett**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Reflecting on Change**

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

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

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

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

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

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

### **Looking Ahead**

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

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

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

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

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

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

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

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

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

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

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

#### **County Administration**

##### **Annual Census 2025:**

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

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

## ROUGH CLOSE ANNUAL REPORT 2025

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## **Roll of Honour**

**2024 – 2025**

### **Kings Scout Award**

Avani Heer  
Bobby Dickenson  
Jake Pritchard

Ella Brown  
Jessica Ralph  
Millie Smedley

Alex Clavin  
Ethan Fletcher  
Joseph Vowles

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

Gareth Hopkins MBE

### **Duke of Edinburgh Award**

**Gold = 10**

**Silver = 9**

**Bronze = 8**

#### **Silver Wolf**

Ian Coates

#### **Silver Acorn**

Barry Gallard  
Elizabeth Jones

Jennifer Phillips-Parham  
Maureen Moreton

Stuart Grundy

### **Award for Merit**

Benjamin Cheyne  
Cheryl Krohn

Dean Purdy  
Martin Rush

Rosemary Smart  
Scott Morgan

Simon West  
Thomas Cheyne

### **Chief Scout Commendation for Good Service**

Andrew Gaga  
David Walton

Dawn Gaga  
Georgie Gaga

Justine Hunt

### **In Remembrance**

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

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

### **County Office:**

City of Coventry Scout County

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

Tel.: 024-7646-4310

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

### **Rough Close Campsite:**

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

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

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

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

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

**Charity registration number 524586**

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

# CITY OF COVENTRY SCOUT COUNTY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

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

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

<b>County Lead Volunteer</b>	Phil Cracknell (ex)
------------------------------	---------------------

<b>Couty Youth Lead Volunteer</b>	vacant (ex)
-----------------------------------	-------------

<b>County Chair</b>	Clive Bennett (el)
---------------------	--------------------

<b>County Treasurer</b>	Dave Hart (el)
-------------------------	----------------

<b>County Trustees</b>	Nigel Stapleton (el) Luke FitzPackham (el) Bob Tansey (el) Mike Pitham (el) Mark Lee (el) Sarah Tooth (co) Jordan Tooth (co)
------------------------	--

<b>Independent Examiner</b>	Azets Audit Services 3Mc Middlemarch Business Park Siskin Drive Coventry CV3 4FJ
-----------------------------	--

<b>Bankers</b>	Barclays Bank plc 25 High Street Coventry CV1 5RE
----------------	--

<b>Investment Managers</b>	Barclays Bank Trust Co Limited
----------------------------	--------------------------------

<b>Legal Advisers</b>	Richardson & Davies 3 Park Road Coventry CV1 2LE
-----------------------	---

---

# CITY OF COVENTRY SCOUT COUNTY

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 15

---

# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

---

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

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

#### Objectives and activities

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

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

#### Achievements and performance

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

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

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

This year we have been able to:

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

#### Financial review

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

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### Structure, governance and management

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

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

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

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

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

Mr C Bennett

Mr D Hart

Mr N Stapleton

Mr L FitzPackham

Mr R Tansey

Mr M Pitham

Mr M Lee

Ms S Tooth

(Appointed 14 September 2024)

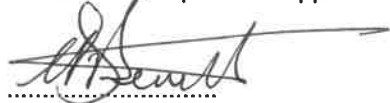
Mr J Tooth

(Appointed 14 September 2024)

Ms M Cox

Ms E Rendall

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



Mr C Bennett

Trustee

Date: 16/06/2025

# CITY OF COVENTRY SCOUT COUNTY

## INDEPENDENT EXAMINER'S REPORT

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

---

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

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

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

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

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

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

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

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

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

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



Robert Anderson FCA  
**Azets Audit Services**

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

Dated: 16/6/25

# CITY OF COVENTRY SCOUT COUNTY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

All income and expenditure derive from continuing activities.



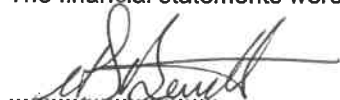
# CITY OF COVENTRY SCOUT COUNTY

## BALANCE SHEET

AS AT 31 MARCH 2025

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

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



Mr C Bennett  
Trustee

# CITY OF COVENTRY SCOUT COUNTY

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

---

### 1 Accounting policies

#### Charity information

City of Coventry Scout County is a charitable trust

#### 1.1 Accounting convention

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

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

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

##### 1.6 Tangible fixed assets

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

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

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

Freehold land included in property is not depreciated.

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

##### 1.7 Fixed asset investments

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

##### 1.8 Impairment of fixed assets

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

##### 1.9 Stocks

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

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

##### 1.10 Cash and cash equivalents

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

#### 1.12 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 3 Donations and legacies

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 4 Charitable activities

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

### 5 Other trading activities

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

### 6 Investments

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

# CITY OF COVENTRY SCOUT COUNTY

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs

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

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

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

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

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

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

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



# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Taxation

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

#### 14 Tangible fixed assets

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

#### 15 Fixed asset investments

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

#### Fixed asset investments revalued

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	54,609	37,618

### 17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	6,801	7,597

### 18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	843	531
Other creditors	5,160	4,750
	6,003	5,281

### 19 Restricted funds

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

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

a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending the camp.

b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.

c) The Stand Veasey Legacy Fund is restricted for use within Rough Close.

d) The Guild Cabin Fund relates to funding for a replacement cabin.

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Designated funds

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

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

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

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

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	311,118	4,035	315,153	313,040	317,652
Investments	30,663	-	30,663	32,513	32,513
Current assets/(liabilities)	368,848	151,640	520,488	381,982	508,622
	<u>710,629</u>	<u>155,675</u>	<u>866,304</u>	<u>727,535</u>	<u>858,787</u>

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

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

#### 23 Related party transactions

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

#### 24 Funds held as agents

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

**Charity registration number 524586**

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

# CITY OF COVENTRY SCOUT COUNTY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

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

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

<b>County Lead Volunteer</b>	Phil Cracknell (ex)
------------------------------	---------------------

<b>Couty Youth Lead Volunteer</b>	vacant (ex)
-----------------------------------	-------------

<b>County Chair</b>	Clive Bennett (el)
---------------------	--------------------

<b>County Treasurer</b>	Dave Hart (el)
-------------------------	----------------

<b>County Trustees</b>	Nigel Stapleton (el) Luke FitzPackham (el) Bob Tansey (el) Mike Pitham (el) Mark Lee (el) Sarah Tooth (co) Jordan Tooth (co)
------------------------	--

<b>Independent Examiner</b>	Azets Audit Services 3Mc Middlemarch Business Park Siskin Drive Coventry CV3 4FJ
-----------------------------	--

<b>Bankers</b>	Barclays Bank plc 25 High Street Coventry CV1 5RE
----------------	--

<b>Investment Managers</b>	Barclays Bank Trust Co Limited
----------------------------	--------------------------------

<b>Legal Advisers</b>	Richardson & Davies 3 Park Road Coventry CV1 2LE
-----------------------	---

---

# **CITY OF COVENTRY SCOUT COUNTY**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 15

---

# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

---

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

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

#### Objectives and activities

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

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

#### Achievements and performance

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

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

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

This year we have been able to:

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

#### Financial review

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

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### Structure, governance and management

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

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

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

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

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

Mr C Bennett

Mr D Hart

Mr N Stapleton

Mr L FitzPackham

Mr R Tansey

Mr M Pitham

Mr M Lee

Ms S Tooth

(Appointed 14 September 2024)

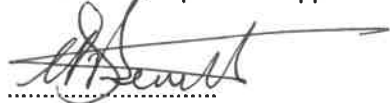
Mr J Tooth

(Appointed 14 September 2024)

Ms M Cox

Ms E Rendall

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



Mr C Bennett

Trustee

Date: 16/06/2025



# CITY OF COVENTRY SCOUT COUNTY

## INDEPENDENT EXAMINER'S REPORT

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

---

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

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

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

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

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

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

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

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

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

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



Robert Anderson FCA  
**Azets Audit Services**

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

Dated: 16/6/25

# CITY OF COVENTRY SCOUT COUNTY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

All income and expenditure derive from continuing activities.

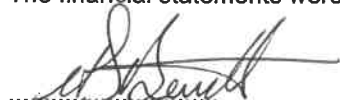
# CITY OF COVENTRY SCOUT COUNTY

## BALANCE SHEET

AS AT 31 MARCH 2025

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

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



Mr C Bennett  
Trustee

# CITY OF COVENTRY SCOUT COUNTY

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

---

### 1 Accounting policies

#### Charity information

City of Coventry Scout County is a charitable trust

#### 1.1 Accounting convention

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

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

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

##### 1.6 Tangible fixed assets

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

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

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

Freehold land included in property is not depreciated.

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

##### 1.7 Fixed asset investments

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

##### 1.8 Impairment of fixed assets

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

##### 1.9 Stocks

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

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

##### 1.10 Cash and cash equivalents

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

#### 1.12 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 3 Donations and legacies

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 4 Charitable activities

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

### 5 Other trading activities

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

### 6 Investments

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



# CITY OF COVENTRY SCOUT COUNTY

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs

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

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

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

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

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

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

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

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Taxation

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

#### 14 Tangible fixed assets

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

#### 15 Fixed asset investments

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

#### Fixed asset investments revalued

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

# CITY OF COVENTRY SCOUT COUNTY

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

### 16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	54,609	37,618

### 17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	6,801	7,597

### 18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	843	531
Other creditors	5,160	4,750
	6,003	5,281

### 19 Restricted funds

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

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

a) The Geoffrey Stack Memorial Fund was established to provide assistance, out of income, to scouts attending the camp.

b) Project Dome Fund relates to a donation in kind of £5,000 for the purchase of a timber building which is reflected in fixed assets and is being depreciated over 10 years.

c) The Stand Veasey Legacy Fund is restricted for use within Rough Close.

d) The Guild Cabin Fund relates to funding for a replacement cabin.

# CITY OF COVENTRY SCOUT COUNTY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Designated funds

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

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

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

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

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	311,118	4,035	315,153	313,040	317,652
Investments	30,663	-	30,663	32,513	32,513
Current assets/(liabilities)	368,848	151,640	520,488	381,982	508,622
	<u>710,629</u>	<u>155,675</u>	<u>866,304</u>	<u>727,535</u>	<u>858,787</u>

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

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

#### 23 Related party transactions

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

#### 24 Funds held as agents

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