

# STOURBRIDGE AND DISTRICT SCOUT COUNCIL

England & Wales · Charity number 524638

## Details

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|             |  |
|-------------|--|
| Other names | STOURBRIDGE AND DISTRICT SCOUT ASSOCIATION, STOURBRIDGE BOY SCOUTS LOCAL ASSOCIATION |
| Status      | Registered   |
| Legal form  | Trust  |
| Registered  | 1964-10-05   |
| Register    | <a href="#">View on the Charity Commission register</a>                              |

## Contact

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|         |  |
|---------|--|
| Address | Scout Association<br>Scout Hut<br>South Road<br>Stourbridge<br>DY8 3UL               |
| Phone   | 01384375428  |
| Email   | <a href="mailto:treasurer@stourbridgescouts.org">treasurer@stourbridgescouts.org</a> |
| Website | <a href="http://www.stourbridgescouts.org">www.stourbridgescouts.org</a>             |

## Activities

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**Objects:** STOURBRIDGE BOY SCOUTS LOCAL ASSOCIATION

**Activities:** SCOUT ASSOCIATION, STOURBRIDGE AREA

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** STOURBRIDGE
- Dudley

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £64,477 | £65,761     | -      | -         |
| 2024-03-31 | £48,555 | £48,060     | -      | -         |
| 2023-03-31 | £46,223 | £45,196     | -      | -         |
| 2022-03-31 | £35,765 | £34,921     | -      | -         |
| 2021-03-31 | £36,500 | £32,911     | -      | -         |

## Trustees

| Name                           | Role  | Appointed  |
|--------------------------------|-------|------------|
| <b>Peter John Thomason</b>     | Chair | 2020-02-25 |
| ANDREW STUART NICHOLLS         |       |            |
| Aaron Hickman                  |       | 2016-03-16 |
| DALE EDWARD WILKINS            |       | 2018-04-01 |
| Darren Gregg                   |       | 2018-08-01 |
| KELLY GILLIAN DARBY            |       | 2018-04-01 |
| MARTYN JAMES WALL              |       | 2018-04-01 |
| MR TIM CASTLE                  |       | 2015-11-04 |
| MRS JENNY RANDLE               |       | 2018-04-01 |
| Oliver Jon Barry Preece        |       | 2019-09-04 |
| STEPHEN MALCOLM GORDON GARRATT |       |            |
| SUSAN MARY JACKSON             |       | 2015-12-21 |
| Sarah Stevens-Burns            |       | 2020-09-08 |
| Stuart Floyd                   |       | 2020-09-19 |

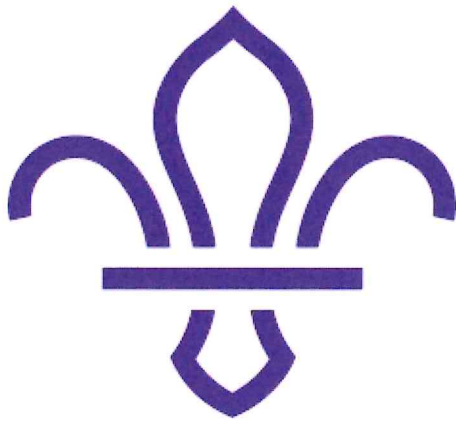
**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524638

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# Accounts

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Charity Registration No.                    524638**

**The Scout Association No.                306101**

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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# STOURBRIDGE AND DISTRICT SCOUT COUNCIL

## FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

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### LEGAL AND ADMINISTRATIVE DETAILS

**Charity Registration No.** 524638  
**The Scout Association No.** 306101  
**Contact:** Alderman Tye Scout Headquarters  
South Road  
Norton  
Stourbridge  
West Midlands.  
DY8 3ET

**Trustees:** Mr. T. Castle  
Mr. P. Thomason  
Mrs. S Jackson  
Mr. A. Hickman  
Mrs. K. Darby  
Mr. M. Wall  
Mr. H Pearson  
Mr. A Nicholls  
Mr. S Garratt

**Bankers:** National Westminster Bank  
HSBC Bank  
Metro Bank

**Independent Examiner:** Neal & Co – Accountants and Business Advisors  
Shakespeare Building  
26 Cradley Road  
Cradley Heath  
B64 6AG

## **REFERENCE AND ADMINISTRATION DETAILS**

The Charity known as the Stourbridge and District Scout Council was formally registered with the Charity Commissioners on 30<sup>th</sup> January 1964 and its Registered Number is 524638. For the year ended 31st March 2025 the finalised results of the Stourbridge and District Scout Council have been consolidated into one balance sheet, but still fully disclosing the individual funds that are the responsibility of the District only.

## **TRUSTEES**

The Trustees in office during the last financial year were as shown on page 1.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### Governing document

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### Charity constitution

The District is a trust established under its rules that are common to all Scouts in the UK.

### Trustee selection methods

The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.

## **SUMMARY OF THE OBJECTS OF THE CHARITY**

The objectives are as a unit of The Scout Association. The Aim of The Scout Association 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

## **PUBLIC BENEFIT**

The trustees of the Stourbridge and District Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in the District by promoting all aspects of scouting within the area both in membership and in the wider community. The aim is as set out in the Objectives above, membership for both young people and leaders is voluntary, and the organisation believes in being fair, open and inclusive.

## **SUMMARY OF ACTIVITIES**

Demand for Scouting activities across the District remains positive across all groups. As in previous years, the recruitment and retention of volunteers remains a challenge. However, the District continues to support to groups in order to recruit, train and retain volunteers.

September 2024's District camp at Blackwell Adventure was a huge success and saw representation from all groups and sections. Everyone who attended had a great experience and the district plans to repeat the event in the coming years. Financial support from District enabled the groups to set costs so cost should not be a barrier to attending.

The district headquarters continue to be self financing and do not place a financial burden on the District. However, with ever increasing establishment costs, the trustees continue to seek best value for services supplied along with increased revenue for building usage. Remedial works have been carried out on the flat roofs excluding the main hall. All roofs have been repaired that should prolong their useful life.

## **POLICY ON RESERVES**

The trustees have considered the need for reserves and derived a policy of working towards a level of reserves, which will eventually equate to one year's running costs. This level is to ensure sustainability through potential cash flow problems.

## **RISK MANAGEMENT**

The District support groups to ensure compliance with Scout Association rules and regulations and to mitigate risk when running Scouting activities. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered. A District specific finance policy is currently being developed.

## **TRUSTEE TRAINING METHODS**

Trustees' attention is drawn to the responsibilities of trustees and training is available and encouraged on an ongoing basis. Members of the executive committee are encouraged to undertake training specific to their role.

## **INVESTMENT SELECTION POLICY**

Funds that are not needed for day-to-day use are kept in interest bearing deposit accounts held with the Scout Association.

## **FINANCIAL REVIEW**

The nett outgoing of resources for the year amounted to £1,284 (Incoming 2024: £495). At the year-end, unrestricted reserves were held of £29,474 (2024: £30,758).

## **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees

Aaron Hickman FCCA - Treasurer

Date: 1<sup>st</sup> September 2025

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

We report on the accounts of the Group/District for the year ended 31<sup>st</sup> March 2025.

### **Respective responsibilities of Trustees and Scrutineer**

As the District's trustees you are responsible for the preparation of the accounts; you consider that neither the audit nor independent examination requirements of the Charities Act 2011 apply. It is my responsibility without carrying out an audit or independent examination to scrutinise the accounts and to report to you.

### **Basis of Scrutineer's Statement**

In accordance with the directions given in the Group's/District's constitution, I have scrutinised the records and the accounts set out on pages 6 to 12.

### **Scrutineer's Statement**

In my opinion the accounts are in accordance with the records produced to me and comply with the constitution.

**Neal & Co – Accountants and Business Advisors**  
**Shakespeare Building**  
**26 Cradley Road**  
**Cradley Heath**  
**B64 6AG**

... January 2026

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### PRINCIPLE ACCOUNTING POLICIES

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#### **BASIS OF PREPARATION**

##### Basis of accounting

The financial statements have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015), the Accounting Standards and with the Charities Act 2011.

##### Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **INCOMING RESOURCES**

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

##### Membership subscriptions

Memberships subscription collected on behalf of other parts of The Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Volunteer help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

##### Investment income

This is included in the financial statements when receivable.

## **STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

### **PRINCIPLE ACCOUNTING POLICIES**

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#### **EXPENDITURE AND LIABILITIES**

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

These include costs of the preparation and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### **ASSETS**

##### Stocks

These would be valued at the lower of cost or market value, but no stock is currently held. (2019: £nil)

##### Fixed assets

All current redevelopments at the headquarters are being financed by specific project grants to which there is no cost to the District. The headquarters are not included in the District accounts. The land on which the building is leased from Dudley MBC and the building costs held in trust by the Scout Association.

#### **INSURANCE**

Annually, a review of the property and equipment owned by the District is carried out with values insured and equipment covered being updated accordingly.

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025**

|   | <b>Total<br/>31st March<br/>2025<br/>£</b> | <b>Total<br/>31st March<br/>2024<br/>£</b> |
|---|--|--|
| <b>Income</b>   |  |  |
| Membership and subscriptions                              | 29,211                                     | 28,141                                     |
| Badge sales   | 2,151                                      | 3,493                                      |
| Hire of headquarters                                      | 12,056                                     | 10,881                                     |
| Interest received   | -  | 244  |
| Donations   | 350  | -  |
| HQ repairs fund   | 12,494                                     | 2,412                                      |
| HQ development fund                                       | 6,082                                      | 2,690                                      |
| Covid group support fund                                  | 2,134                                      | 693  |
| <b>Total incoming resources</b>                           | <b>64,477</b>                              | <b>48,555</b>                              |
| <b>Expenditure</b>  |  |  |
| Capitation  | 23,443                                     | 24,300                                     |
| Badges for re-sale  | 3,976                                      | 3,573                                      |
| Scouting activities                                       | 3,000                                      | 3,000                                      |
| Heat and light  | 6,563                                      | 7,726                                      |
| Ground rents  | 2  | 2  |
| Water   | 488  | 611  |
| Insurance   | 1,493                                      | 1,443                                      |
| Waste collections   | 301  | 281  |
| Telephone and internet                                    | 624  | 576  |
| HQ maintenance  | 4,261                                      | 2,653                                      |
| HQ repairs fund   | 16,900                                     | -  |
| HQ development fund                                       | -  | 2,690                                      |
| Covid group support fund                                  | 2,134                                      | 693  |
| Office expenses   | 2,577                                      | 511  |
| <b>Total resources expended</b>                           | <b>65,761</b>                              | <b>48,060</b>                              |
| <b>Net (deficit)/surplus of resources from activities</b> | <b>- 1,284</b>                             | <b>495</b>                                 |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AND RECONCILIATION OF FUNDS  
FOR THE YEAR ENDED 31ST MARCH 2025

|  | Note | Total<br>31st March<br>2025<br>£ | Total<br>31st March<br>2024<br>£ |
|--|------|----------------------------------|----------------------------------|
| <b>Fixed assets</b>                                |      |                                  |                                  |
| Tangible assets                                    | 1    | -                                | -                                |
| <b>Current assets</b>                              |      |                                  |                                  |
| Debtors and prepayments                            | 2    | 6,894                            | 35,057                           |
| Cash at bank and in hand                           | 3    | 72,327                           | 68,060                           |
|  |      | <u>79,221</u>                    | <u>103,117</u>                   |
| <b>Current liabilities</b>                         |      |                                  |                                  |
| Creditors and accruals                             | 4    | 11,060                           | 2,589                            |
|  |      | <u>11,060</u>                    | <u>2,589</u>                     |
| <b>Net current assets</b>                          |      | <b>68,161</b>                    | <b>100,528</b>                   |
| <b>Net assets</b>                                  |      | <b><u>68,161</u></b>             | <b><u>100,528</u></b>            |
| <b>THE FUNDS OF THE CHARITY</b>                    |      |                                  |                                  |
| <b><u>Restricted funds</u></b>                     |      |                                  |                                  |
| Headquarters redevelopment                         | 5    | -                                | 6,082                            |
| Scouting activities                                | 6    | 12,203                           | 22,960                           |
| Headquarters property fund                         | 7    | 771                              | 13,265                           |
| Covid support fund                                 | 8    | 16,843                           | 18,976                           |
| Explorer funds                                     | 9    | 8,871                            | 8,487                            |
|  |      | <u>38,687</u>                    | <u>69,770</u>                    |
| <b><u>Unrestricted funds</u></b>                   |      |                                  |                                  |
| At the beginning of the financial year             |      | 30,758                           | 30,263                           |
| Net (deficit)/surplus of resources from activities |      | - 1,284                          | 495                              |
| At the end of the financial year                   |      | <u>29,474</u>                    | <u>30,758</u>                    |
|  |      | <b><u>68,161</u></b>             | <b><u>100,528</u></b>            |

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### THE ACCOMPANYING ACCOUNTING POLICIES AND NOTES FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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#### 1 Short term investment deposit

Deposit investment previously held by the Scout Association has been closed in the year under review.

#### 2 Debtors and prepayments

|                            | 2025         | 2024          |
|----------------------------|--------------|---------------|
|                            | £            | £             |
| Hire of headquarters due   | 5,314        | 2,853         |
| Prepayments                | 580          | 4,550         |
| Group support              | 1,000        | 3,478         |
| Capitation paid in advance | -            | 24,178        |
|                            | <u>6,894</u> | <u>35,058</u> |

#### 3 Cash at bank and in hand

|                                     | 2025          | 2024          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Current account (1) - Natwest       | 55,461        | 48,194        |
| Current account (2) - Natwest       | 3,300         | 20            |
| Current account (3) - HSBC - Badges | 364           | 3,117         |
| Current account (4) - Metro         | 13,182        | 16,710        |
| Cash in hand                        | 19            | 19            |
|                                     | <u>72,327</u> | <u>68,060</u> |

#### 4 Creditors and accruals

|                        | 2025          | 2024         |
|------------------------|---------------|--------------|
|                        | £             | £            |
| Creditors and accruals | 11,060        | 2,589        |
|                        | <u>11,060</u> | <u>2,589</u> |

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**YEAR ENDED 31ST MARCH 2025**

**5 Headquarters redevelopment**

|  | 2025     | 2024         |
|--|----------|--------------|
|  | £        | £            |
| Balance brought forward                    | 6,082    | 8,772        |
| Grants received                            | -        | -            |
| Grant money recognised against expenditure | - 6,082  | - 2,690      |
|  | <u>0</u> | <u>6,082</u> |

**6 Scouting activities**

|                                 | 2025          | 2024          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Balance brought forward         | 22,962        | 9,962         |
| Tfr to restricted funds in year | - 10,759      | 13,000        |
|                                 | <u>12,203</u> | <u>22,962</u> |

**7 Headquarters property fund**

|   | 2025       | 2024          |
|---|------------|---------------|
|   | £          | £             |
| Balance brought forward                       | 13,265     | 15,677        |
| Restricted funds recognised as income in year | - 12,494   | - 2,412       |
|   | <u>771</u> | <u>13,265</u> |

**8 Covid support fund**

|  | 2025          | 2024          |
|--|---------------|---------------|
|  | £             | £             |
| Balance brought forward                    | 18,976        | 19,669        |
| Grant money recognised against expenditure | - 2,134       | - 693         |
|  | <u>16,843</u> | <u>18,976</u> |

**9 Explorer funds**

|                                   | 2025         | 2024         |
|-----------------------------------|--------------|--------------|
|                                   | £            | £            |
| Balance brought forward           | 8,487        | 7,211        |
| Tfr from restricted funds in year | 384          | 1,276        |
|                                   | <u>8,871</u> | <u>8,487</u> |

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**YEAR ENDED 31ST MARCH 2025**

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**10 Staff costs**

The charity had no paid employees during the year (2024/25 £nil).

**11 Transactions with trustees**

No remuneration was paid to trustees during the year other than out of pocket expenses and mileage (2024: £nil).

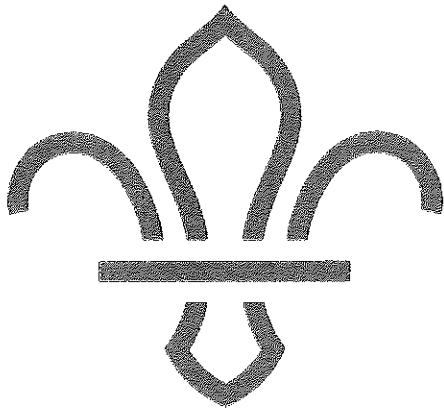
**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524638

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# Accounts

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Charity Registration No.                      524638**

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**LEGAL AND ADMINISTRATIVE DETAILS**

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## **FINANCIAL REVIEW**

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## **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

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- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees

Aaron Hickman FCCA - Treasurer

Date: 1<sup>st</sup> September 2024

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

We report on the accounts of the Group/District for the year ended 31<sup>st</sup> March 2024.

### **Respective responsibilities of Trustees and Scrutineer**

As the District's trustees you are responsible for the preparation of the accounts; you consider that neither the audit nor independent examination requirements of the Charities Act 2011 apply. It is my responsibility without carrying out an audit or independent examination to scrutinise the accounts and to report to you.

### **Basis of Scrutineer's Statement**

In accordance with the directions given in the Group's/District's constitution, I have scrutinised the records and the accounts set out on pages 6 to 12.

### **Scrutineer's Statement**

In my opinion the accounts are in accordance with the records produced to me and comply with the constitution.

**Neal & Co – Accountants and Business Advisors**  
**Shakespeare Building**  
**26 Cradley Road**  
**Cradley Heath**  
**B64 6AG**

... December 2024

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### PRINCIPLE ACCOUNTING POLICIES

---

#### **BASIS OF PREPARATION**

##### Basis of accounting

The financial statements have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015), the Accounting Standards and with the Charities Act 2011.

##### Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **INCOMING RESOURCES**

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

##### Membership subscriptions

Memberships subscription collected on behalf of other parts of The Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Volunteer help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

##### Investment income

This is included in the financial statements when receivable.

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### PRINCIPLE ACCOUNTING POLICIES

---

#### EXPENDITURE AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

These include costs of the preparation and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### ASSETS

##### Stocks

These would be valued at the lower of cost or market value, but no stock is currently held. (2019: £nil)

##### Fixed assets

All current redevelopments at the headquarters are being financed by specific project grants to which there is no cost to the District. The headquarters are not included in the District accounts. The land on which the building is leased from Dudley MBC and the building costs held in trust by the Scout Association.

#### INSURANCE

Annually, a review of the property and equipment owned by the District is carried out with values insured and equipment covered being updated accordingly.

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

|   | <b>Total<br/>31st March<br/>2024<br/>£</b> | <b>Total<br/>31st March<br/>2023<br/>£</b> |
|---|--|--|
| <b>Income</b>                                   |  |  |
| Membership and subscriptions                    | 28,141                                     | 26,643                                     |
| Badge sales                                     | 3,493                                      | 3,097                                      |
| Hire of headquarters                            | 10,881                                     | 16,062                                     |
| Interest received                               | 244  | 21   |
| Donations                                       | -  | 400  |
| HQ repairs fund                                 | 2,412                                      | -  |
| HQ development fund                             | 2,690                                      | -  |
| Covid group support fund                        | 693  | -  |
| <b>Total incoming resources</b>                 | <b>48,555</b>                              | <b>46,223</b>                              |
| <b>Expenditure</b>                              |  |  |
| Capitation                                      | 24,300                                     | 21,414                                     |
| Badges for re-sale                              | 3,573                                      | 3,132                                      |
| Scouting activities                             | 3,000                                      | 2,000                                      |
| Heat and light                                  | 7,728                                      | 5,335                                      |
| Ground rents                                    | -  | 2  |
| Water   | 611  | 508  |
| Insurance                                       | 1,443                                      | 1,314                                      |
| Waste collections                               | 281  | 242  |
| Telephone and internet                          | 576  | 1,159                                      |
| HQ maintenance                                  | 2,653                                      | 3,117                                      |
| HQ repairs fund                                 | -  | 6,024                                      |
| HQ development fund                             | 2,690                                      | -  |
| Covid group support fund                        | 693  | -  |
| Office expenses                                 | 511  | 950  |
| <b>Total resources expended</b>                 | <b>48,060</b>                              | <b>45,196</b>                              |
| <b>Net surplus of resources from activities</b> | <b>495</b>                                 | <b>1,027</b>                               |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AND RECONCILIATION OF FUNDS  
FOR THE YEAR ENDED 31ST MARCH 2024

|  | Note | Total<br>31st March<br>2024<br>£ | Total<br>31st March<br>2023<br>£ |
|--|------|----------------------------------|----------------------------------|
| <b>Fixed assets</b>                      |      |                                  |                                  |
| Tangible assets                          | 1    | -                                | -                                |
| <b>Current assets</b>                    |      |                                  |                                  |
| Debtors and prepayments                  | 2    | 35,058                           | 2,752                            |
| Short term investment deposit            |      | -                                | 10,000                           |
| Cash at bank and in hand                 | 3    | 68,060                           | 93,657                           |
|  |      | <u>103,117</u>                   | <u>106,409</u>                   |
| <b>Current liabilities</b>               |      |                                  |                                  |
| Creditors and accruals                   | 4    | 2,589                            | 4,855                            |
|  |      | <u>2,589</u>                     | <u>4,855</u>                     |
| <b>Net current assets</b>                |      | <b>100,528</b>                   | <b>101,554</b>                   |
| <b>Net assets</b>                        |      | <b><u>100,528</u></b>            | <b><u>101,554</u></b>            |
| <b>THE FUNDS OF THE CHARITY</b>          |      |                                  |                                  |
| <b><u>Restricted funds</u></b>           |      |                                  |                                  |
| Short term investment deposit            |      | -                                | 10,000                           |
| Headquarters redevelopment               | 5    | 6,082                            | 8,772                            |
| Scouting activities                      | 6    | 22,962                           | 9,962                            |
| Headquarters property fund               | 7    | 13,265                           | 15,677                           |
| Covid support fund                       | 8    | 18,976                           | 19,669                           |
| Explorer funds                           | 9    | 8,487                            | 7,211                            |
|  |      | <u>69,770</u>                    | <u>71,291</u>                    |
| <b><u>Unrestricted funds</u></b>         |      |                                  |                                  |
| At the beginning of the financial year   |      | 30,263                           | 29,236                           |
| Net surplus of resources from activities |      | 495                              | 1,027                            |
| At the end of the financial year         |      | <u>30,758</u>                    | <u>30,263</u>                    |
|  |      | <b><u>100,528</u></b>            | <b><u>101,554</u></b>            |

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**THE ACCOMPANYING ACCOUNTING POLICIES AND NOTES FORM AN INTEGRAL PART  
OF THESE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

**1 Short term investment deposit**

Deposit investment previously held by the Scout Association has been closed in the year under review.

**2 Debtors and prepayments**

|                            | 2024          | 2023         |
|----------------------------|---------------|--------------|
|                            | £             | £            |
| Hire of headquarters due   | 2,853         | 2,406        |
| Prepayments                | 4,550         | 346          |
| Capitation due             | 3,478         | -            |
| Capitation paid in advance | 24,178        | -            |
|                            | <u>35,058</u> | <u>2,752</u> |

**3 Cash at bank and in hand**

|                                     | 2024          | 2023          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Current account (1) - Natwest       | 48,194        | 90,631        |
| Current account (2) - Natwest       | 20            | 656           |
| Current account (3) - HSBC - Badges | 3,117         | 2,350         |
| Current account (4) - Metro         | 16,710        | -             |
| Cash in hand                        | 19            | 19            |
|                                     | <u>68,060</u> | <u>93,657</u> |

**4 Creditors and accruals**

|                          | 2024         | 2023         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Due to Oldswinford Group | -            | 4,067        |
| Creditors and accruals   | 2,589        | 788          |
|                          | <u>2,589</u> | <u>4,855</u> |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

YEAR ENDED 31ST MARCH 2024

|   | 2024          | 2023          |
|---|---------------|---------------|
|   | £             | £             |
| <b>5 Headquarters redevelopment</b>           |               |               |
| Balance brought forward                       | 8,772         | 8,772         |
| Grant money recognised against expenditure    | - 2,690       | -             |
|   | <u>6,082</u>  | <u>8,772</u>  |
| <b>6 Scouting activities</b>                  |               |               |
| Balance brought forward                       | 9,962         | 9,362         |
| Tfr to restricted funds in year               | 13,000        | 600           |
|   | <u>22,962</u> | <u>9,962</u>  |
| <b>7 Headquarters property fund</b>           |               |               |
| Balance brought forward                       | 15,677        | 9,653         |
| Restricted funds recognised as income in year | - 2,412       | 6,024         |
|   | <u>13,265</u> | <u>15,677</u> |
| <b>8 Covid support fund</b>                   |               |               |
| Balance brought forward                       | 19,669        | 19,669        |
| Grant money recognised against expenditure    | - 693         | -             |
|   | <u>18,976</u> | <u>19,669</u> |
| <b>9 Explorer funds</b>                       |               |               |
| Balance brought forward                       | 7,211         | 7,211         |
| Tfr from restricted funds in year             | 1,276         | -             |
|   | <u>8,487</u>  | <u>7,211</u>  |

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**YEAR ENDED 31ST MARCH 2024**

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**10 Staff costs**

The charity had no paid employees during the year (2023/24 £nil).

**11 Transactions with trustees**

No remuneration was paid to trustees during the year other than out of pocket expenses and mileage (2024: £nil).

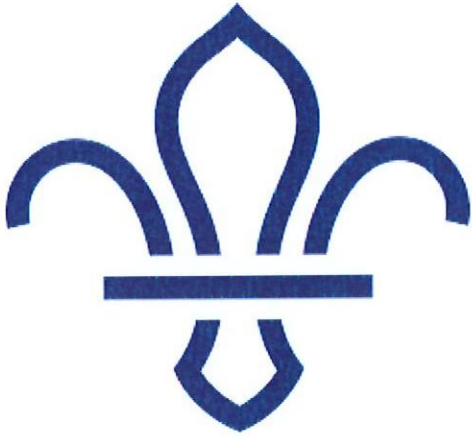
**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524638

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# Accounts

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Charity Registration No.                      524638**

**The Scout Association No.                      306101**

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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| Statement of assets and liabilities & reconciliation of funds | 9           |
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# STOURBRIDGE AND DISTRICT SCOUT COUNCIL

## FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

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### LEGAL AND ADMINISTRATIVE DETAILS

**Charity Registration No.** 524638  
**The Scout Association No.** 306101  
**Contact:** Alderman Tye Scout Headquarters  
South Road  
Norton  
Stourbridge  
West Midlands.  
DY8 3ET

|                  |   |                 |
|------------------|---|-----------------|
| <b>Trustees:</b> | District Commissioner                     | Mr. T. Castle   |
|                  | Chairman                                  | Mr. P. Thomason |
|                  | Secretary                                 | Mrs. S Jackson  |
|                  | Treasurer                                 | Mr. A. Hickman  |
|                  | Deputy District Commissioner              | Mrs. K. Darby   |
|                  | District Youth Commissioner               | Mr. O. Preece   |
|                  | Assistant District Commissioner – Beavers | Mr. D. Gregg    |
|                  | Assistant District Commissioner – Scouts  | Mr. S Floyd     |
|                  | Chair District Appointments Committee     | Mr. M. Wall     |
|                  | Air Explorer Leader                       | Mrs. S Burns    |
|                  | District Badge Secretary                  | Mr. A Nicholls  |
|                  | Executive Member                          | Mr. S Garratt   |

**Bankers:** National Westminster Bank  
HSBC Bank  
The Scout Association

**Independent Examiner:** Neal & Co – Accountants and Business Advisors  
Shakespeare Building  
26 Cradley Road  
Cradley Heath  
B64 6AG

### REFERENCE AND ADMINISTRATION DETAILS

The Charity known as the Stourbridge and District Scout Council was formally registered with the Charity Commissioners on 30<sup>th</sup> January 1964 and its Registered Number is 524638. For the year ended 31st March 2023 the finalised results of the Stourbridge and District Scout Council have been consolidated into one balance sheet, but still fully disclosing the individual funds that are the responsibility of the District only.

## **TRUSTEES**

The Trustees in office during the last financial year were as shown on page 1.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### Governing document

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

### Charity constitution

The District is a trust established under its rules that are common to all Scouts in the UK.

### Trustee selection methods

The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.

## **SUMMARY OF THE OBJECTS OF THE CHARITY**

The objectives are as a unit of The Scout Association. The Aim of The Scout Association 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

## **PUBLIC BENEFIT**

The trustees of the Stourbridge and District Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in the District by promoting all aspects of scouting within the area both in membership and in the wider community. The aim is as set out in the Objectives above, membership for both young people and leaders is voluntary, and the organisation believes in being fair, open and inclusive.

## **SUMMARY OF ACTIVITIES**

Scouting continues to rebound from the Covid-19 pandemic. Demand remains across all groups. As in previous years, the recruitment and retention of volunteers remains a challenge. However, the continues to support to groups to recruit, train and retain volunteers. District camp plans are advancing for September 2024 where all members of scouting in Stourbridge will have the chance to attend with support coming to all attendees from district resources. The district headquarters continue to be self financing and do not place a financial burden on the district. Rentals remain strong and regular.

## **POLICY ON RESERVES**

The trustees have considered the need for reserves and derived a policy of working towards a level of reserves, which will eventually equate to one year's running costs. This level is to ensure sustainability through potential cash flow problems.

## **RISK MANAGEMENT**

The District support groups to ensure compliance with Scout Association rules and regulations and to mitigate risk when running Scouting activities. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered. A District specific finance policy is currently being developed.

## **TRUSTEE TRAINING METHODS**

Trustees' attention is drawn to the responsibilities of trustees and training is available and encouraged on an ongoing basis. Members of the executive committee are encouraged to undertake training specific to their role.

## **INVESTMENT SELECTION POLICY**

Funds that are not needed for day-to-day use are kept in interest bearing deposit accounts held with the Scout Association.

## **FINANCIAL REVIEW**

The nett incoming resources for the year amounted to £1,026 (2022: £844). At the year-end, unrestricted reserves were held of £30,263 (2022: £29,236).

## **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees

Aaron Hickman FCCA - Treasurer

Date: 4th July 2023

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

I report on the accounts of the Stourbridge and District Scout Council for the year ended 31 March 2023, which are set out on pages 6 to 11.

### **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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 account 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**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Neal & Co – Accountants and Business Advisors**  
Shakespeare Building  
26 Cradley Road  
Cradley Heath  
B64 6AG

Xx xxxxxxx 2023

# STOURBRIDGE AND DISTRICT SCOUT COUNCIL

## PRINCIPLE ACCOUNTING POLICIES

---

### **BASIS OF PREPARATION**

#### Basis of accounting

The financial statements have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015), the Accounting Standards and with the Charities Act 2011.

#### Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

### **INCOMING RESOURCES**

#### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

#### Membership subscriptions

Memberships subscription collected on behalf of other parts of The Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

#### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are reported gross in the SoFA.

#### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### Volunteer help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

#### Investment income

This is included in the financial statements when receivable.

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### PRINCIPLE ACCOUNTING POLICIES

---

#### EXPENDITURE AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

These include costs of the preparation and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### ASSETS

##### Stocks

These would be valued at the lower of cost or market value, but no stock is currently held. (2019: £nil)

##### Fixed assets

All current redevelopments at the headquarters are being financed by specific project grants to which there is no cost to the District. The headquarters are not included in the District accounts. The land on which the building is leased from Dudley MBC and the building costs held in trust by the Scout Association.

#### INSURANCE

Annually, a review of the property and equipment owned by the District is carried out with values insured and equipment covered being updated accordingly.

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

|   | Total<br>31st March<br>2023<br>£ | Total<br>31st March<br>2022<br>£ |
|---|----------------------------------|----------------------------------|
| <b>Income</b>                                   |                                  |                                  |
| Membership and subscriptions                    | 26,643                           | 22,464                           |
| Badge sales                                     | 3,097                            | 2,626                            |
| Hire of headquarters                            | 16,062                           | 10,670                           |
| Interest received                               | 21                               | 5                                |
| Donations                                       | 400                              | -                                |
| <b>Total incoming resources</b>                 | <u>46,223</u>                    | <u>35,765</u>                    |
| <b>Expenditure</b>                              |                                  |                                  |
| Capitation                                      | 21,414                           | 19,224                           |
| Badges for re-sale                              | 3,132                            | 2,346                            |
| Scouting activities                             | 2,000                            | 2,000                            |
| Heat and light                                  | 5,335                            | 2,621                            |
| Ground rents                                    | 2                                | 2                                |
| Water   | 508                              | 666                              |
| Insurance                                       | 1,314                            | 1,205                            |
| Waste collections                               | 242                              | 255                              |
| Telephone and internet VM 1st a/c ref PT?       | 1,159                            | 729                              |
| HQ maintenance                                  | 3,117                            | 1,882                            |
| HQ repairs fund                                 | 6,024                            | 3,309                            |
| Office expenses                                 | 950                              | 681                              |
| <b>Total resources expended</b>                 | <u>45,196</u>                    | <u>34,921</u>                    |
| <b>Net surplus of resources from activities</b> | <u><u>1,026</u></u>              | <u><u>844</u></u>                |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AND RECONCILIATION OF FUNDS  
FOR THE YEAR ENDED 31ST MARCH 2023

|  | Note | Total<br>31st March<br>2023<br>£ | Total<br>31st March<br>2022<br>£ |
|--|------|----------------------------------|----------------------------------|
| <b>Fixed assets</b>                      |      |                                  |                                  |
| Tangible assets                          | 1    | -                                | -                                |
| <b>Current assets</b>                    |      |                                  |                                  |
| Debtors and prepayments                  | 2    | 2,752                            | 1,386                            |
| Short term investment deposit            | 3    | 10,000                           | 10,000                           |
| Cash at bank and in hand                 | 4    | 93,657                           | 83,863                           |
|  |      | <u>106,409</u>                   | <u>95,248</u>                    |
| <b>Current liabilities</b>               |      |                                  |                                  |
| Creditors and accruals                   | 5    | 4,855                            | 732                              |
|  |      | <u>4,855</u>                     | <u>732</u>                       |
| <b>Net current assets</b>                |      | <b>101,554</b>                   | <b>94,516</b>                    |
| <b>Net assets</b>                        |      | <b><u>101,554</u></b>            | <b><u>94,516</u></b>             |
| <b>THE FUNDS OF THE CHARITY</b>          |      |                                  |                                  |
| <b><u>Restricted funds</u></b>           |      |                                  |                                  |
| Short term investment deposit            |      | 10,000                           | 10,000                           |
| Headquarters redevelopment               | 5    | 8,772                            | 8,772                            |
| Scouting activities                      | 6    | 9,962                            | 9,362                            |
| Headquarters property fund               | 7    | 15,677                           | 9,653                            |
| Covid support fund                       | 8    | 19,669                           | 19,669                           |
| Explorer funds                           | 9    | 7,211                            | 7,823                            |
|  |      | <u>71,291</u>                    | <u>65,280</u>                    |
| <b><u>Unrestricted funds</u></b>         |      |                                  |                                  |
| At the beginning of the financial year   |      | 29,236                           | 28,392                           |
| Net surplus of resources from activities |      | 1,026                            | 844                              |
| At the end of the financial year         |      | <u>30,263</u>                    | <u>29,236</u>                    |
|  |      | <b><u>101,554</u></b>            | <b><u>94,516</u></b>             |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

THE ACCOMPANYING ACCOUNTING POLICIES AND NOTES FORM AN INTEGRAL PART  
OF THESE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

**1 Short term investment deposit**

Deposit investment held by the Scout Association.

**2 Debtors and prepayments**

|                          | 2023         | 2022         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Hire of headquarters due | 2,406        | 1,069        |
| Prepayments              | 346          | 317          |
|                          | <u>2,752</u> | <u>1,386</u> |

**3 Cash at bank and in hand**

|                                     | 2023          | 2022          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Current account (1) - Natwest       | 90,631        | 79,246        |
| Current account (2) - Natwest       | 656           | 2,144         |
| Current account (3) - HSBC - Badges | 2,350         | 2,453         |
| Cash in hand                        | 19            | 19            |
|                                     | <u>93,657</u> | <u>83,863</u> |

**4 Creditors and accruals**

|                          | 2023         | 2022       |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Due to Oldswinford Group | 4,067        | -          |
| Accruals                 | 788          | 112        |
|                          | <u>4,855</u> | <u>112</u> |

**5 Headquarters redevelopment**

|                         | 2023         | 2022         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Balance brought forward | 8,772        | 8,772        |
|                         | <u>8,772</u> | <u>8,772</u> |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

YEAR ENDED 31ST MARCH 2023

**6 Scouting activities**

|                                 | 2023         | 2022         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Balance brought forward         | 9,362        | 7,362        |
| Tfr to restricted funds in year | 600          | 2,000        |
|                                 | <u>9,962</u> | <u>9,362</u> |

**7 Headquarters property fund**

|                                 | 2023          | 2022         |
|---------------------------------|---------------|--------------|
|                                 | £             | £            |
| Balance brought forward         | 9,653         | 6,344        |
| Tfr to restricted funds in year | 6,024         | 3,309        |
|                                 | <u>15,677</u> | <u>9,653</u> |

**8 Covid support fund**

|                         | 2023          | 2022          |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Balance brought forward | 19,669        | 19,669        |
|                         | <u>19,669</u> | <u>19,669</u> |

**9 Explorer funds**

|                                   | 2023         | 2022         |
|-----------------------------------|--------------|--------------|
|                                   | £            | £            |
| Balance brought forward           | 7,823        | 7,823        |
| Tfr from restricted funds in year | - 612        | -            |
|                                   | <u>7,211</u> | <u>7,823</u> |

**10 Staff costs**

The charity had no paid employees during the year (2022/23 £nil).

**11 Transactions with trustees**

No remuneration was paid to trustees during the year other than out of pocket expenses and mileage (2023: £nil).

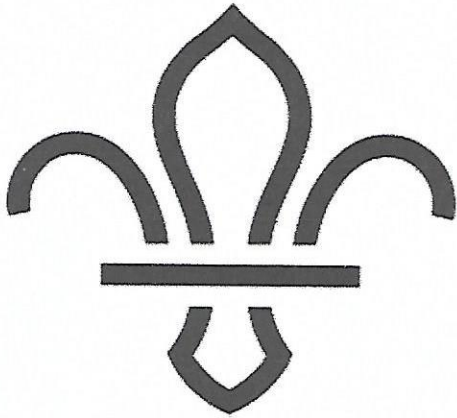
**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524638

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# Accounts

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Charity Registration No.                      524638**

**The Scout Association No.                      306101**

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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# STOURBRIDGE AND DISTRICT SCOUT COUNCIL

## FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

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### LEGAL AND ADMINISTRATIVE DETAILS

**Charity Registration No.** 524638  
**The Scout Association No.** 306101  
**Contact:** Alderman Tye Scout Headquarters  
South Road  
Norton  
Stourbridge  
West Midlands.  
DY8 3ET

|                  |   |                 |
|------------------|---|-----------------|
| <b>Trustees:</b> | District Commissioner                     | Mr. T. Castle   |
|                  | Chairman                                  | Mr. P. Thomason |
|                  | Secretary                                 | Mrs. S Jackson  |
|                  | Treasurer                                 | Mr. A. Hickman  |
|                  | Deputy District Commissioner              | Mrs. K. Darby   |
|                  | Deputy District Commissioner              | Mr. D. Wilkins  |
|                  | District Youth Commissioner               | Mr. O. Preece   |
|                  | Assistant District Commissioner – Beavers | Mr. D. Gregg    |
|                  | Assistant District Commissioner – Cubs    | Mrs. J. Randle  |
|                  | Assistant District Commissioner – Scouts  | Mr. S Floyd     |
|                  | Chair District Appointments Committee     | Mr. M. Wall     |
|                  | Air Explorer Leader                       | Mrs. S Burns    |
|                  | District Badge Secretary                  | Mr. A Nicholls  |
|                  | Executive Member                          | Mr. S Garratt   |

**Bankers:** National Westminster Bank  
HSBC Bank  
The Scout Association

**Independent Examiner:** Neal & Co – Accountants and Business Advisors  
Shakespeare Building  
26 Cradley Road  
Cradley Heath  
B64 6AG

## **REFERENCE AND ADMINISTRATION DETAILS**

The Charity known as the Stourbridge and District Scout Council was formally registered with the Charity Commissioners on 30<sup>th</sup> January 1964 and its Registered Number is 524638. For the year ended 31st March 2022 the finalised results of the Stourbridge and District Scout Council have been consolidated into one balance sheet, but still fully disclosing the individual funds that are the responsibility of the District only.

## **TRUSTEES**

The Trustees in office during the last financial year were as shown on page 1.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### Governing document

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

### Charity constitution

The District is a trust established under its rules that are common to all Scouts in the UK.

### Trustee selection methods

The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.

## **SUMMARY OF THE OBJECTS OF THE CHARITY**

The objectives are as a unit of The Scout Association. The Aim of The Scout Association 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

## **PUBLIC BENEFIT**

The trustees of the Stourbridge and District Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in the District by promoting all aspects of scouting within the area both in membership and in the wider community. The aim is as set out in the Objectives above, membership for both young people and leaders is voluntary, and the organisation believes in being fair, open and inclusive.

## **SUMMARY OF ACTIVITIES**

Scouting continues to rebound from the Covid-19 pandemic. Our groups are showing sustained demand for all sections in particular Beavers. The continual recruitment of volunteers as either occasional helpers or uniformed leaders continues to be challenging but the district continues to support to groups to recruit, train and retain volunteers. Plans are afoot for more district wide activities in the coming year with the potential for district camp in 2023. The district headquarters continue to be self financing and do not place a financial burden on the district. Rentals are healthy and regular. As the cost of living starts to have an impact the rental yields will be revisited.

## **POLICY ON RESERVES**

The trustees have considered the need for reserves and derived a policy of working towards a level of reserves, which will eventually equate to one year's running costs. This level is to ensure sustainability through potential cash flow problems.

## **RISK MANAGEMENT**

The District support groups to ensure compliance with Scout Association rules and regulations and to mitigate risk when running Scouting activities. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered. A District specific finance policy is currently being developed.

## **TRUSTEE TRAINING METHODS**

Trustees' attention is drawn to the responsibilities of trustees and training is available and encouraged on an ongoing basis. Members of the executive committee are encouraged to undertake training specific to their role.

## **INVESTMENT SELECTION POLICY**

Funds that are not needed for day-to-day use are kept in interest bearing deposit accounts held with the Scout Association.

## **FINANCIAL REVIEW**

The nett incoming resources for the year amounted to £844 (2021: £3,589). At the year-end, unrestricted reserves were held of £29,237 (2021: £28,392).

## **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees

Aaron Hickman FCCA - Treasurer

Date: 3<sup>rd</sup> July 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

I report on the accounts of the Stourbridge and District Scout Council for the year ended 31 March 2021, which are set out on pages 6 to 11.

### **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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 account 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**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Neal & Co – Accountants and Business Advisors**  
**Shakespeare Building**  
**26 Cradley Road**  
**Cradley Heath**  
**B64 6AG**

Xx xxxxxxxx 2022

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### PRINCIPLE ACCOUNTING POLICIES

---

#### **BASIS OF PREPARATION**

##### Basis of accounting

The financial statements have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015), the Accounting Standards and with the Charities Act 2011.

##### Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **INCOMING RESOURCES**

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

##### Membership subscriptions

Memberships subscription collected on behalf of other parts of The Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Volunteer help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

##### Investment income

This is included in the financial statements when receivable.

## **STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

### **PRINCIPLE ACCOUNTING POLICIES**

---

#### **EXPENDITURE AND LIABILITIES**

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

These include costs of the preparation and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### **ASSETS**

##### Stocks

These would be valued at the lower of cost or market value, but no stock is currently held. (2019: £nil)

##### Fixed assets

All current redevelopments at the headquarters are being financed by specific project grants to which there is no cost to the District. The headquarters are not included in the District accounts. The land on which the building is leased from Dudley MBC and the building costs held in trust by the Scout Association.

#### **INSURANCE**

Annually, a review of the property and equipment owned by the District is carried out with values insured and equipment covered being updated accordingly.

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

---

|   | Total<br>31st March<br>2022<br>£ | Total<br>31st March<br>2021<br>£ |
|---|----------------------------------|----------------------------------|
| <b>Income</b>                                   |                                  |                                  |
| Membership and subscriptions                    | 22,464                           | 29,465                           |
| Badge sales                                     | 2,626                            | 728                              |
| Hire of headquarters                            | 10,670                           | 6,229                            |
| Interest received                               | 5                                | 78                               |
| <b>Total incoming resources</b>                 | <u>35,765</u>                    | <u>36,500</u>                    |
| <br>  |                                  |                                  |
| <b>Expenditure</b>                              |                                  |                                  |
| Capitation                                      | 19,224                           | 22,534                           |
| Badges for re-sale                              | 2,346                            | 926                              |
| Scouting activities                             | 2,000                            | 2,000                            |
| Heat and light                                  | 2,621                            | 1,964                            |
| Ground rents                                    | 2                                | 2                                |
| Water   | 666                              | 98                               |
| Insurance                                       | 1,205                            | 1,149                            |
| Waste collections                               | 255                              | 250                              |
| Telephone and internet                          | 729                              | 688                              |
| HQ maintenance                                  | 1,882                            | 354                              |
| HQ repairs fund                                 | 3,309                            | 1,725                            |
| Office expenses                                 | 681                              | 656                              |
| Group support costs                             | -                                | 566                              |
| <b>Total resources expended</b>                 | <u>34,921</u>                    | <u>32,911</u>                    |
| <br>  |                                  |                                  |
| <b>Net surplus of resources from activities</b> | <u><u>844</u></u>                | <u><u>3,589</u></u>              |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES AND RECONCILIATION OF FUNDS  
FOR THE YEAR ENDED 31ST MARCH 2022

|  | Note | Total<br>31st March<br>2022<br>£ | Total<br>31st March<br>2021<br>£ |
|--|------|----------------------------------|----------------------------------|
| <b>Fixed assets</b>                      |      |                                  |                                  |
| Tangible assets                          | 1    | -                                | -                                |
| <b>Current assets</b>                    |      |                                  |                                  |
| Debtors and prepayments                  | 2    | 1,386                            | 1,259                            |
| Short term investment deposit            | 3    | 10,000                           | 10,000                           |
| Cash at bank and in hand                 | 4    | 83,863                           | 72,409                           |
|  |      | <u>95,248</u>                    | <u>83,668</u>                    |
| <b>Current liabilities</b>               |      |                                  |                                  |
| Creditors and accruals                   | 5    | 732                              | 3,129                            |
|  |      | <u>732</u>                       | <u>3,129</u>                     |
| <b>Net current assets</b>                |      | <b>94,516</b>                    | <b>80,539</b>                    |
| <b>Net assets</b>                        |      | <b><u>94,516</u></b>             | <b><u>80,539</u></b>             |
| <b>THE FUNDS OF THE CHARITY</b>          |      |                                  |                                  |
| <b><u>Restricted funds</u></b>           |      |                                  |                                  |
| Short term investment deposit            |      | 10,000                           | 10,000                           |
| Headquarters redevelopment               | 5    | 8,772                            | 8,772                            |
| Scouting activities                      | 6    | 9,362                            | 7,362                            |
| Headquarters property fund               | 7    | 9,653                            | 6,344                            |
| Covid support fund                       | 8    | 19,669                           | 19,669                           |
| Explorer funds                           | 9    | 7,823                            | -                                |
|  |      | <u>65,280</u>                    | <u>52,147</u>                    |
| <b><u>Unrestricted funds</u></b>         |      |                                  |                                  |
| At the beginning of the financial year   |      | 28,393                           | 24,804                           |
| Net surplus of resources from activities |      | 844                              | 3,589                            |
| At the end of the financial year         |      | <u>29,237</u>                    | <u>28,393</u>                    |
|  |      | <b><u>94,516</u></b>             | <b><u>80,539</u></b>             |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

THE ACCOMPANYING ACCOUNTING POLICIES AND NOTES FORM AN INTEGRAL PART  
OF THESE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

**1 Short term investment deposit**

Deposit investment held by the Scout Association.

**2 Debtors and prepayments**

|                          | 2022         | 2021         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Hire of headquarters due | 1,069        | 1,198        |
| Prepayments              | 317          | 509          |
|                          | <u>1,386</u> | <u>1,707</u> |

**3 Cash at bank and in hand**

|                                     | 2022          | 2021          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Current account (1) - Natwest       | 79,246        | 55,970        |
| Current account (2) - Natwest       | 2,144         | 4,648         |
| Current account (3) - HSBC - Badges | 2,453         | 2,382         |
| Cash in hand                        | 19            | 255           |
|                                     | <u>83,863</u> | <u>63,255</u> |

**4 Creditors and accruals**

|                                | 2022       | 2021          |
|--------------------------------|------------|---------------|
|                                | £          | £             |
| Capitation received in advance | 0          | 21,250        |
| Accruals                       | 112        | 1,404         |
|                                | <u>112</u> | <u>22,654</u> |

**5 Headquarters redevelopment**

|                         | 2022         | 2021         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Balance brought forward | 8,772        | 8,772        |
|                         | <u>8,772</u> | <u>8,772</u> |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

YEAR ENDED 31ST MARCH 2022

| <b>5 <u>Headquarters redevelopment</u></b> |               |               |
|--|---------------|---------------|
|  | 2022          | 2021          |
|  | £             | £             |
| Balance brought forward                    | 8,772         | 8,772         |
|  | <u>8,772</u>  | <u>8,772</u>  |
| <b>6 <u>Scouting activities</u></b>        |               |               |
|  | 2022          | 2021          |
|  | £             | £             |
| Balance brought forward                    | 7,362         | 4,114         |
| Grants received                            | 2,000         | 3,248         |
|  | <u>9,362</u>  | <u>7,362</u>  |
| <b>7 <u>Headquarters property fund</u></b> |               |               |
|  | 2022          | 2021          |
|  | £             | £             |
| Balance brought forward                    | 6,344         | 4,619         |
| Tfr to restricted funds in year            | 3,309         | 1,725         |
|  | <u>9,653</u>  | <u>6,344</u>  |
| <b>8 <u>Covid support fund</u></b>         |               |               |
|  | 2022          | 2021          |
|  | £             | £             |
| Balance brought forward                    | 19,669        | -             |
| Tfr to restricted funds in year            | -             | 19,669        |
|  | <u>19,669</u> | <u>19,669</u> |
| <b>9 <u>Explorer funds</u></b>             |               |               |
|  | 2022          | 2021          |
|  | £             | £             |
| Balance brought forward                    | -             | -             |
| Tfr to restricted funds in year            | 7,823         | -             |
|  | <u>7,823</u>  | <u>-</u>      |

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**YEAR ENDED 31ST MARCH 2022**

---

**10 Staff costs**

The charity had no paid employees during the year (2020/21 £nil).

**11 Transactions with trustees**

No remuneration was paid to trustees during the year other than out of pocket expenses and mileage (2021: £nil).

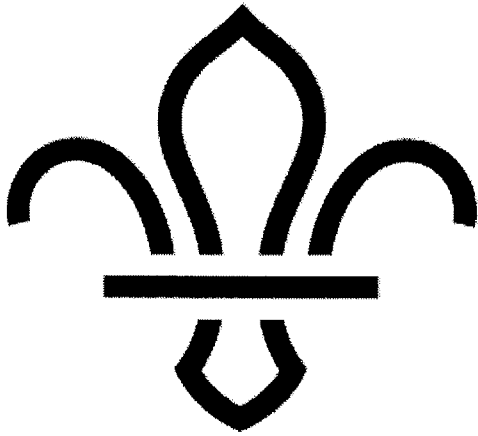
**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524638

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# Accounts

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**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Charity Registration No.                      524638**

**The Scout Association No.                      306101**

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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# STOURBRIDGE AND DISTRICT SCOUT COUNCIL

## FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

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**Contact:** Alderman Tye Scout Headquarters  
South Road  
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Stourbridge  
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DY8 3ET

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|                  | Secretary                                 | Mrs. S Jackson  |
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|                  | Deputy District Commissioner              | Mrs. K. Darby   |
|                  | Deputy District Commissioner              | Mr. D. Wilkins  |
|                  | District Youth Commissioner               | Mr. O. Preece   |
|                  | Assistant District Commissioner – Beavers | Mr. D. Gregg    |
|                  | Assistant District Commissioner – Cubs    | Mrs. J. Randle  |
|                  | Assistant District Commissioner – Scouts  | Mr. S Floyd     |
|                  | District Cub Scout Leaders                | Mr. B Jarrett   |
|                  | Explorer Scout Leader                     | Mrs. J. Randle  |
|                  | Chair District Appointments Committee     | Mr. M. Wall     |
|                  | Air Explorer Leader                       | Mrs. S Burns    |
|                  | District Badge Secretary                  | Mr. A Nicholls  |

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The trustees of the Stourbridge and District Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in the District by promoting all aspects of scouting within the area both in membership and in the wider community. The aim is as set out in the Objectives above, membership for both young people and leaders is voluntary, and the organisation believes in being fair, open and inclusive.

## **SUMMARY OF ACTIVITIES**

2020/21 has been a very different year for us all as well as scouting. This past year we have not been able to hold any events or support any activity due to nationwide activities being suspended. However, we have supported our groups by the purchasing of PPE products to help keep all of our members safe.

We look forward to what the next year has to offer us with a return to 'normal' scouting activities.

## **POLICY ON RESERVES**

The trustees have considered the need for reserves and derived a policy of working towards a level of reserves, which will eventually equate to one year's running costs. This level is to ensure sustainability through potential cash flow problems.

## **RISK MANAGEMENT**

The District support groups to ensure compliance with Scout Association rules and regulations and to mitigate risk when running Scouting activities. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered. A District specific finance policy is currently being developed.

## **TRUSTEE TRAINING METHODS**

Trustees' attention is drawn to the responsibilities of trustees and training is available and encouraged on an ongoing basis. Members of the executive committee are encouraged to undertake training specific to their role.

## **INVESTMENT SELECTION POLICY**

Funds that are not needed for day-to-day use are kept in interest bearing deposit accounts held with the Scout Association.

## **FINANCIAL REVIEW**

The nett incoming resources for the year amounted to £3,589 (2020: £3,723). At the year-end, unrestricted reserves were held of £28,392 (2020: £24,804).

## **TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees

Aaron Hickman FCCA - Treasurer

Date: 30<sup>th</sup> June 2021

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

I report on the accounts of the Stourbridge and District Scout Council for the year ended 31 March 2021, which are set out on pages 6 to 11.

### **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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 account 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**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Neal & Co – Accountants and Business Advisors**  
**Shakespeare Building**  
**26 Cradley Road**  
**Cradley Heath**  
**B64 6AG**

Xx xxxxxxx 2021

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### PRINCIPLE ACCOUNTING POLICIES

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#### **BASIS OF PREPARATION**

##### Basis of accounting

The financial statements have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2015), the Accounting Standards and with the Charities Act 2011.

##### Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **INCOMING RESOURCES**

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

##### Membership subscriptions

Memberships subscription collected on behalf of other parts of The Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Volunteer help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

##### Investment income

This is included in the financial statements when receivable.

## **STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

### **PRINCIPLE ACCOUNTING POLICIES**

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#### **EXPENDITURE AND LIABILITIES**

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

These include costs of the preparation and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### **ASSETS**

##### Stocks

These would be valued at the lower of cost or market value, but no stock is currently held. (2019: £nil)

##### Fixed assets

All current redevelopments at the headquarters are being financed by specific project grants to which there is no cost to the District. The headquarters are not included in the District accounts. The land on which the building is leased from Dudley MBC and the building costs held in trust by the Scout Association.

#### **INSURANCE**

Annually, a review of the property and equipment owned by the District is carried out with values insured and equipment covered being updated accordingly.

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

|   | Total<br>31st March<br>2021<br>£ | Total<br>31st March<br>2020<br>£ |
|---|----------------------------------|----------------------------------|
| <b>Income</b>                                   |                                  |                                  |
| Membership and subscriptions                    | 29,465                           | 29,294                           |
| Badge sales                                     | 728                              | 3,936                            |
| Hire of headquarters                            | 6,229                            | 14,274                           |
| Interest received                               | 78                               | 62                               |
| Grants awarded                                  | -                                | 39,482                           |
| Sundry income                                   | -                                | 1,140                            |
| <b>Total incoming resources</b>                 | <b>36,500</b>                    | <b>88,188</b>                    |
| <b>Expenditure</b>                              |                                  |                                  |
| Capitation                                      | 22,534                           | 22,348                           |
| Badges for re-sale                              | 926                              | 3,438                            |
| Scouting activities                             | 2,000                            | 2,185                            |
| Heat and light                                  | 1,964                            | 3,404                            |
| Ground rents                                    | 2                                | 2                                |
| Water   | 98                               | 1,052                            |
| Insurance                                       | 1,149                            | 1,095                            |
| Waste collections                               | 250                              | 243                              |
| Telephone and internet                          | 688                              | 855                              |
| HQ maintenance                                  | 354                              | 3,004                            |
| Redevelopment of headquarters                   | -                                | 39,482                           |
| HQ repairs fund                                 | 1,725                            | 4,619                            |
| Office expenses                                 | 656                              | 903                              |
| Committee member travel expenses                | -                                | 69                               |
| Donations                                       | -                                | 385                              |
| Training equipment                              | -                                | 1,198                            |
| Group support costs                             | 566                              | -                                |
| Sundry expenses                                 | -                                | 185                              |
| <b>Total resources expended</b>                 | <b>32,911</b>                    | <b>84,465</b>                    |
| <b>Net surplus of resources from activities</b> | <b>3,589</b>                     | <b>3,723</b>                     |

**STOURBRIDGE AND DISTRICT SCOUT COUNCIL**

**STATEMENT OF ASSETS AND LIABILITIES AND RECONCILIATION OF FUNDS  
FOR THE YEAR ENDED 31ST MARCH 2021**

|  | Note | Total<br>31st March<br>2021<br>£ | Total<br>31st March<br>2020<br>£ |
|--|------|----------------------------------|----------------------------------|
| <b>Fixed assets</b>                      |      |                                  |                                  |
| Tangible assets                          | 1    | -                                | -                                |
| <b>Current assets</b>                    |      |                                  |                                  |
| Debtors and prepayments                  | 2    | 1,259                            | 1,707                            |
| Short term investment deposit            | 3    | 10,000                           | 10,000                           |
| Cash at bank and in hand                 | 4    | 72,409                           | 63,255                           |
|  |      | <u>83,668</u>                    | <u>74,962</u>                    |
| <b>Current liabilities</b>               |      |                                  |                                  |
| Creditors and accruals                   | 5    | 3,129                            | 22,653                           |
|  |      | <u>3,129</u>                     | <u>22,653</u>                    |
| <b>Net current assets</b>                |      | <b>80,539</b>                    | <b>52,309</b>                    |
| <b>Net assets</b>                        |      | <b><u>80,539</u></b>             | <b><u>52,309</u></b>             |
| <b>THE FUNDS OF THE CHARITY</b>          |      |                                  |                                  |
| <b><u>Restricted funds</u></b>           |      |                                  |                                  |
| Short term investment deposit            |      | 10,000                           | 10,000                           |
| Headquarters redevelopment               | 6    | 8,772                            | 8,772                            |
| Scouting activities                      | 7    | 7,362                            | 4,114                            |
| Headquarters property fund               | 8    | 6,344                            | 4,619                            |
| Covid support fund                       | 9    | 19,669                           | -                                |
|  |      | <u>52,147</u>                    | <u>27,505</u>                    |
| <b><u>Unrestricted funds</u></b>         |      |                                  |                                  |
| As at 1st April 2020                     |      | 24,804                           | 21,081                           |
| Net surplus of resources from activities |      | 3,589                            | 3,723                            |
| As at 31st March 2021                    |      | <u>28,393</u>                    | <u>24,804</u>                    |
|  |      | <b><u>80,539</u></b>             | <b><u>52,309</u></b>             |

## STOURBRIDGE AND DISTRICT SCOUT COUNCIL

### THE ACCOMPANYING ACCOUNTING POLICIES AND NOTES FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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#### 1 Tangible assets

Improvements to leasehold property known as Alderman Tye Scout HQ have been completed and financed by project specific grants totalling £39,482 in the year.

#### 2 Short term investment deposit

Deposit investment held by the Scout Association.

#### 3 Debtors and prepayments

|                          | 2021         | 2020         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Hire of headquarters due | 957          | 1,198        |
| Prepayments              | 302          | 509          |
|                          | <u>1,259</u> | <u>1,707</u> |

#### 4 Cash at bank and in hand

|                                     | 2021          | 2020          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Current account (1) - Natwest       | 66,832        | 55,970        |
| Current account (2) - Natwest       | 3,154         | 4,648         |
| Current account (3) - HSBC - Badges | 2,191         | 2,382         |
| Cash in hand                        | 202           | 255           |
|                                     | <u>72,379</u> | <u>63,255</u> |

#### 5 Creditors and accruals

|                                | 2021         | 2020          |
|--------------------------------|--------------|---------------|
|                                | £            | £             |
| Capitation received in advance | 2,288        | 21,250        |
| Accruals                       | 841          | 1,404         |
|                                | <u>3,129</u> | <u>22,654</u> |

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

YEAR ENDED 31ST MARCH 2021

**6 Headquarters redevelopment**

|  | 2021         | 2020         |
|--|--------------|--------------|
|  | £            | £            |
| Balance brought forward                    | 8,771        | 13,160       |
| Grants received                            | -            | 35,093       |
| Grant money recognised against expenditure | -            | (39,482)     |
|  | <u>8,771</u> | <u>8,771</u> |

**7 Scouting activities**

|                                 | 2021         | 2020         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Balance brought forward         | 4,114        | 2,992        |
| Tfr to restricted funds in year | 3,248        | 1,122        |
|                                 | <u>7,362</u> | <u>4,114</u> |

**8 Headquarters property fund**

|                                 | 2021         | 2020         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Balance brought forward         | 4,619        | 4,619        |
| Tfr to restricted funds in year | 1,725        | -            |
|                                 | <u>6,344</u> | <u>4,619</u> |

**9 Covid support fund**

|                                 | 2021          | 2020     |
|---------------------------------|---------------|----------|
|                                 | £             | £        |
| Tfr to restricted funds in year | 19,669        | -        |
|                                 | <u>19,669</u> | <u>-</u> |

**10 Staff costs**

The charity had no paid employees during the year (2019/20 £nil).

**11 Transactions with trustees**

No remuneration was paid to trustees during the year other than out of pocket expenses and mileage (2020: £nil).