



STOURBRIDGE AND DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

Charity Registration No. 524638

The Scout Association No. 306101

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

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STOURBRIDGE AND DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

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:	District Commissioner Chairman Secretary Treasurer Deputy District Commissioner Deputy District Commissioner District Youth Commissioner Assistant District Commissioner – Beavers Assistant District Commissioner – Cubs Assistant District Commissioner – Scouts District Cub Scout Leaders Explorer Scout Leader Chair District Appointments Committee Air Explorer Leader District Badge Secretary	Mr. T. Castle Mr. P. Thomason Mrs. S Jackson Mr. A. Hickman Mrs. K. Darby Mr. D. Wilkins Mr. O. Preece Mr. D. Gregg Mrs. J. Randle Mr. S Floyd Mr. B Jarrett Mrs. J. Randle Mr. M. Wall Mrs. S Burns Mr. A Nicholls
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 30th January 1964 and its Registered Number is 524638. For the year ended 31st March 2021 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

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: 30th 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

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 2021**

	Total 31st March 2021 £	Total 31st March 2020 £
Income		
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
Total incoming resources	36,500	88,188
Expenditure		
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
Total resources expended	32,911	84,465
Net surplus of resources from activities	3,589	3,723

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

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

	Note	Total 31st March 2021 £	Total 31st March 2020 £
Fixed assets			
Tangible assets	1	-	-
Current assets			
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>
Current liabilities			
Creditors and accruals	5	3,129	22,653
		<u>3,129</u>	<u>22,653</u>
Net current assets		80,539	52,309
Net assets		<u>80,539</u>	<u>52,309</u>
THE FUNDS OF THE CHARITY			
<u>Restricted funds</u>			
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>
<u>Unrestricted funds</u>			
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>
		<u>80,539</u>	<u>52,309</u>

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

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).