



STOURBRIDGE AND DISTRICT SCOUT COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

Charity Registration No. 524638

The Scout Association No. 306101

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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STOURBRIDGE AND DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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 30th 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

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

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: 1st 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 31st 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

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 2025**

	Total 31st March 2025 £	Total 31st March 2024 £
Income		
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
Total incoming resources	64,477	48,555
Expenditure		
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
Total resources expended	65,761	48,060
Net (deficit)/surplus of resources from activities	- 1,284	495

STOURBRIDGE AND DISTRICT SCOUT COUNCIL

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

	Note	Total 31st March 2025 £	Total 31st March 2024 £
Fixed assets			
Tangible assets	1	-	-
Current assets			
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>
Current liabilities			
Creditors and accruals	4	11,060	2,589
		<u>11,060</u>	<u>2,589</u>
Net current assets		<u>68,161</u>	<u>100,528</u>
Net assets		<u><u>68,161</u></u>	<u><u>100,528</u></u>
THE FUNDS OF THE CHARITY			
<u>Restricted funds</u>			
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>
<u>Unrestricted funds</u>			
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>
		<u><u>68,161</u></u>	<u><u>100,528</u></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 2025**

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

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).