

WEST MERCIA SCOUT COUNTY

England & Wales · Charity number 524648

Details

Other names	WEST MERCIA SCOUT GROUP, WEST MIDLANDS SCOUT COUNTY
Status	Registered
Legal form	Other
Registered	1971-04-07
Register	View on the Charity Commission register

Contact

Address	Rear of St Matthews Church East Park Way Wolverhampton WV1 2DN
Phone	01902 452660
Email	secretary@westmerciascouts.org.uk
Website	www.westmerciascouts.org.uk

Activities

Objects: 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

Activities: Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WEST MIDLANDS COUNTY
- Dudley
- Sandwell
- Staffordshire
- Walsall
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£51,001	£49,280	-	-
2024-03-31	£95,987	£72,738	-	-
2023-03-31	£151,389	£156,045	-	-
2022-03-31	£45,468	£38,308	-	-
2021-03-31	£73,023	£27,191	-	-

Trustees

Name	Role	Appointed
Ian Brett SKidmore	Chair	
Andy Lyndon		2025-09-25
Archie Samuel Payne		2026-02-16
Christine Mary McKechnie		2013-01-28
Esmond Jones		2019-09-26
IAN SKIDMORE		1983-09-23
JAMES STEEL		2024-01-01
Lynn Margaret Richardson		2017-12-05
MARTIN HOMER		2020-09-24
Neal Quinton		2017-09-26
ROB BAILEY		
Richard Charles Humphrey		2023-09-23

WEST MERCIA SCOUT COUNTY

England & Wales - Charity number 524648

Accounts

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2025

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

CHARITY INFORMATION

Registered Office: Rear of St Matthews Church
East Park way
Wolverhampton
WV1 2DN

Independent Examiner: M Cupitt FCCA
Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH

Solicitors Enoch Evans
6-9 Hatherton Road
Walsall
WS1 1XS

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Voluntary Income					
Membership Subscriptions	2a	44,118	-	44,118	40,762
Donations/Grants	2b		-	0	250
Income from charitable activities	2c	1,744	-	1,744	53,082
Income from generating funds					
Investment income	2d	4,880	-	4,880	1,413
Other	2e	259	-	259	480
TOTAL INCOMING RESOURCES		51,001	-	51,001	95,987
RESOURCES EXPENDED					
Cost of generating funds		200	-	200	350
Cost of charitable activities	3a	47,780	-	47,780	70,978
Governance		1,300	-	1,300	1,000
TOTAL RESOURCES EXPENDED		49,280	-	49,280	72,328
NET INCOMING RESOURCES BEFORE TRANSFERS		1,721	-	1,721	23,659
Transfer between funds		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		1,721	-	1,721	23,659
OTHER INCOME RESOURCES GAINS AND LOSSES					
Unrealised gains/(losses) on investment assets	7	635	-	635	(156)
NET MOVEMENT IN FUNDS		2,356	-	2,356	23,503
Fund balances brought forward at 1 April 2024		182,042	332,246	514,288	490,785
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2025		184,398	332,246	516,644	514,288

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**BALANCE SHEET
31 March 2025**

		2025		2024	
Note	£	£	£	£	£
UNRESTRICTED FUNDS					
General fund	4		125,433		122,849
Designated funds	4		58,965		59,193
			184,398		182,042
RESTRICTED FUNDS	5		332,246		332,246
			516,644		514,288
Represented by:					
FIXED ASSETS					
Tangible assets	6		275,755		283,288
Investments	7		119,007		90,884
			394,762		374,172
CURRENT ASSETS					
Stocks	8	1,250		2,150	
Debtors	9	1,725		2,864	
Balance at bank	10	142,803		317,119	
			145,778		322,133
Less CREDITORS: amounts falling due within one year	11	23,896		182,017	
			121,882		140,116
NET CURRENT ASSETS			516,644		514,288

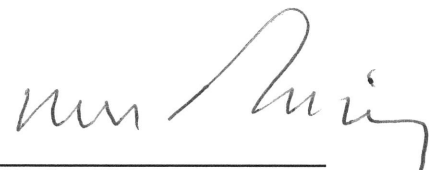
The financial statements were approved by the Trustees on behalf by:

24/9/25

and signed on their



Ian Skidmore
County Chairman



Robert M Bailey FCA
County Treasurer

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a *Status*

The County is a Registered Charity, No. 524648.

b *Consolidation*

The accounts do not consolidate West Mercia Scout County Limited, a company limited by shares, which is a wholly owned subsidiary of West Mercia Scout County. This is due to the Company being dormant for the period.

c *Basis of Accounting*

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

d *Tangible Fixed Assets*

Provision for depreciating fixed assets held for use by the Charity is made at annual rates calculated to spread the costs (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are at the following rates on costs:-

■	Buildings	2%
■	Office equipment	10%
■	Training Team equipment	10%
■	Motor Vehicle	25%

All tangible fixed assets are used for charitable purposes.

Depreciation is not charged in year of purchase.

e *Stocks*

Stocks of badges and books have been estimated at the lower of costs and net realisable value.

f *Investment Income*

Dividends, interest and rents are credited as income when received.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES continued

g *Cashflow Statements*

In accordance with Financial Reporting Standard for Smaller Entities (effective January 2015) the County is not required to produce cashflow statements.

h *Designated Funds*

The County has designated certain funds for specific purposes but which are not legally separate funds.

i *Restricted Funds*

Restricted Funds are funds subject to specific trusts either declared by donor or through an appeal.

j *Donations, Legacies and Similar Income*

Donations, legacies and similar income resources are included in the year which they are receivable, which is when the Charity becomes entitled to the Resource. The value of services provided by volunteers has not been included.

k *Incoming Resources*

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts for future periods and is released to incoming resources in the period for which it has been received.

l *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Governance costs include those costs associated with meeting the Constitutional and Statutory requirements of the Charity and include Independent Examination fees.

m *Investments*

Investments are included at market value at the year end. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

2	INCOMING RESOURCES	2025	2024
		£	£
	a Membership Subscriptions		
	Subscriptions	220,590	205,875
	Less: Paid to The Scout Association	(174,150)	(162,413)
	Rebate to Districts	(2,322)	(2,700)
		44,118	40,762
	b Donations, Grants and Similar Income		
	Grants:	0	0
	Donations: General	0	250
		0	250
	Donations: Headquarters building and equipment fund	-	0
		0	250
	c Activities in Furtherance of The Charity's Objects		
	Training Fees	-	0
	Other activity income	1,744	53,082
		1,744	53,082
	d Investment Income		
	Quoted investments	73	84
	Short Term Investment Service	0	54
	Building Society interest	2,488	1,270
	Other deposit interest	2,319	5
		4,880	1,413
	e Activities for Generating Funds		
	Retail/mail order/e-bay sales	259	480

Of the total income of £51,001 (2024: £95,987) £51,001 (2024: £95,987) related to unrestricted funds and £nil (2023: £nil) related to restricted funds.

3	RESOURCES EXTENDED	Direct	Depreciation	Support	2025	2024
		Costs	Costs	Costs	Total	Total
	a Cost of Charitable Activities	£	£	£	£	£
	Training costs	896	-	-	896	1,896
	Other activity costs	5,674	11,521	26,689	43,884	66,082
	Development	3,000	-	-	3,000	3,000
		9,570	11,521	26,689	47,780	70,978
		Cost of		Other		
		Generating	Training	Activities	Total	Total
	b Support Costs	Funds				
	General overheads	10,959	-	-	10,959	13,707
	Administrative costs	15,730	-	-	15,730	13,710
		26,689	-	-	26,689	27,417

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £49,280 (2024: £72,328) related to unrestricted funds and £nil (2024: £nil) related to restricted funds.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

4 UNRESTRICTED FUNDS	B/F £	Income £	Expendi- ture £	Transfers/ revaluations £	C/F £
<i>Designated funds</i>					
Badge Secretary	13,620	-	-	-	13,620
World Jamboree Unit	1,992	-	-	(183)	1,809
Scouting activities support fund	10,105	-	-	-	10,105
Section activities fund	4,067	-	-	-	4,067
Development	909	-	-	-	909
Explorer Explosion fund	623	-	-	-	623
Cub Gibraltar fund	8,000	-	-	-	8,000
Archery fund	446	-	-	(45)	401
Recovery Fund	19,431	-	-	-	19,431
	<u>59,193</u>	<u>0</u>	<u>0</u>	<u>(228)</u>	<u>58,965</u>
General Fund	122,849	51,636	49,280	228	125,433
	<u>182,042</u>	<u>51,636</u>	<u>49,280</u>	<u>-</u>	<u>184,398</u>

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS	1 April 2024 £	Movement Incoming £	Outgoing £	Transfer £	31 March 2025 £
Headquarters building and equipment fund	332,246	-	-	-	332,246

The Headquarters Building and Equipment Fund is set aside to show the amount invested in tangible fixed assets as this is not available to be used for revenue expenditure.

6 TANGIBLE FIXED ASSETS	Land and buildings £	Office equipment £	Computer equipment £	Motor Vehicle	Total £
COST					
At 1 April 2024	359,148	70,402	-	2,500	432,050
Additions	-	-	3,988	-	3,988
Disposals	-	-	-	-	-
At 31 March 2025	<u>359,148</u>	<u>70,402</u>	<u>3,988</u>	<u>2,500</u>	<u>436,038</u>
DEPRECIATION					
At 1 April 2024	90,770	56,742	-	1,250	148,762
Charge for the year	6,572	4,324	-	625	11,521
Eliminated on disposals	-	-	-	-	-
At 31 March 2025	<u>97,342</u>	<u>61,066</u>	<u>0</u>	<u>1,875</u>	<u>160,283</u>
NET BOOK VALUE					
At 31 March 2025	<u>261,806</u>	<u>9,336</u>	<u>3,988</u>	<u>625</u>	<u>275,755</u>
At 31 March 2024	<u>268,378</u>	<u>13,660</u>	<u>0</u>	<u>1,250</u>	<u>283,288</u>

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025**

7	FIXED ASSETS INVESTMENTS	2025	2024
		£	£
	<i>Quoted Investments</i>		
	Market value at 1 April 2024	1,198	1,354
	Increase/(Decrease) in market value	635	(156)
	Market value at 31 March 2025	<u>1,833</u>	<u>1,198</u>
	Historical cost at 31 March 2025 £2,150 (2024: £2,150)		
	<i>Unquoted Investments</i>		
	Scout Association investment	-	-
	Tipton & Coseley Building Society	117,174	89,686
		<u>117,174</u>	<u>89,686</u>
	Total investments at market value at 31 March 2025	<u>119,007</u>	<u>90,884</u>
8	STOCKS		
	Badges (estimated)	1,250	1,450
	Books	0	700
		<u>1,250</u>	<u>2,150</u>
9	DEBTORS		
	Prepayments	<u>1,725</u>	<u>2,864</u>
10	BALANCE AT BANK		
	Virgin Training Team Current Account	20,946	1,752
	Cater Allen Private Bank	7,030	49,102
	Barclays WJ Account		
	CAF Bank Current	28,803	180,265
	CAF Bank Gold	1,024	1,000
	Shawbrook 60 Day	35,000	35,000
	Shawbrook Year	50,000	50,000
		<u>142,803</u>	<u>317,119</u>
11	CREDITORS: amounts falling due within one year		
	Accrued expenses	2,950	1,000
	Deposits	20,946	1,752
	Subscriptions in advance	0	179,265
		<u>23,896</u>	<u>182,017</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

12	ANALYSIS OF NET ASSETS BY FUND	Un- Restricted Funds £	Restricted Funds £	Total £
	Tangible fixed assets	-	275,755	275,755
	Investments	119,007	-	119,007
	Current assets	89,287	56,491	145,778
	Less: Current liabilities	(23,896)	-	(23,896)
		184,398	332,246	516,644
13	EMPLOYEES REMUNERATION		2025 £	2024 £
	Total remuneration for the year		-	-
	Salary		-	-
	Social Security costs		-	-
	Pension Contributions		-	-
			-	-
	The average number of paid staff for the year		Number 0	Number 0
			0	0
14	TRUSTEES' REMUNERATION AND EXPENSES		£	£
	Remuneration paid to trustees		-	-
	Expenses paid to trustees for travelling expenses		2,367	1,959
	Number of trustees reimbursed		Number 5	Number 6
			5	6
15	INDEPENDENT EXAMINERS REMUNERATION		2025 £	2024 £
	Fees		1,300	1,000

INDEPENDENT EXAMINER'S REPORT
THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

I report on the accounts of The Scout Association of West Mercia Scout County for the year ended 31 March 2025, which are set out on pages 2 to 9.

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 required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act

follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and

state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- 1 which give me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 130 of the 2011 Act and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH



Mark Cupitt FCCA
Director
Lancaster Clements Limited

24 September 2025

WEST MERCIA SCOUT COUNTY

England & Wales - Charity number 524648

Accounts

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2024

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

CHARITY INFORMATION

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East Park way
Wolverhampton
WV1 2DN

Independent Examiner: M Cupitt FCCA
Lancaster Clements Limited
Certified Accountants
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Solicitors Enoch Evans
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WS1 1XS

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Voluntary Income					
Membership Subscriptions	2a	40,762	-	40,762	33,744
Donations/Grants	2b	250	-	250	-
Income from charitable activities	2c	53,082	-	53,082	116,978
Income from generating funds					
Investment income	2d	1,413	-	1,413	277
Other	2e	480	-	480	390
TOTAL INCOMING RESOURCES		95,987	-	95,987	151,389
RESOURCES EXPENDED					
Cost of generating funds		350	-	350	300
Cost of charitable activities	3a	70,978	-	70,978	154,845
Governance		1,000	-	1,000	900
TOTAL RESOURCES EXPENDED		72,328	-	72,328	156,045
NET INCOMING RESOURCES BEFORE TRANSFERS		23,659	-	23,659	(4,656)
Transfer between funds		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		23,659	-	23,659	(4,656)
OTHER INCOME RESOURCES GAINS AND LOSSES					
Unrealised gains/(losses) on investment assets	7	(156)	-	(156)	(635)
NET MOVEMENT IN FUNDS		23,503	-	23,503	(5,291)
Fund balances brought forward at 1 April 2023		158,539	332,246	490,785	496,076
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2024		182,042	332,246	514,288	490,785

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

BALANCE SHEET
31 March 2024

		2024		2023	
	Note	£	£	£	£
UNRESTRICTED FUNDS					
General fund	4		122,849		101,338
Designated funds	4		59,193		57,201
			182,042		158,539
RESTRICTED FUNDS	5		332,246		332,246
			514,288		490,785
Represented by:					
FIXED ASSETS					
Tangible assets	6		283,288		292,101
Investments	7		90,884		15,676
			374,172		307,777
CURRENT ASSETS					
Stocks	8	2,150		2,384	
Debtors	9	2,864		3,583	
Balance at bank	10	317,119		209,521	
			322,133		215,488
Less CREDITORS: amounts falling due within one year	11	182,017		32,480	
			140,116		183,008
NET CURRENT ASSETS			140,116		183,008
			514,288		490,785

The financial statements were approved by the Trustees on 28/9/24 and signed on their behalf by:

Ian Skidmore

Ian Skidmore
County Chairman

Robert M Bailey

Robert M Bailey FCA
County Treasurer

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a *Status*

The County is a Registered Charity, No. 524648.

b *Consolidation*

The accounts do not consolidate West Mercia Scout County Limited, a company limited by shares, which is a wholly owned subsidiary of West Mercia Scout County. This is due to the Company being dormant for the period.

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■	Office equipment	10%
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All tangible fixed assets are used for charitable purposes.

Depreciation is not charged in year of purchase.

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Stocks of badges and books have been estimated at the lower of costs and net realisable value.

f *Investment Income*

Dividends, interest and rents are credited as income when received.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES continued

g *Cashflow Statements*

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h *Designated Funds*

The County has designated certain funds for specific purposes but which are not legally separate funds.

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Restricted Funds are funds subject to specific trusts either declared by donor or through an appeal.

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Donations, legacies and similar income resources are included in the year which they are receivable, which is when the Charity becomes entitled to the Resource. The value of services provided by volunteers has not been included.

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l *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Governance costs include those costs associated with meeting the Constitutional and Statutory requirements of the Charity and include Independent Examination fees.

m *Investments*

Investments are included at market value at the year end. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024**

2	INCOMING RESOURCES	2024	2023
		£	£
	a Membership Subscriptions		
	Subscriptions	205,875	181,374
	Less: Paid to The Scout Association	(162,413)	(145,521)
	Rebate to Districts	(2,700)	(2,109)
		<u>40,762</u>	<u>33,744</u>
	b Donations, Grants and Similar Income		
	Grants:	0	0
	Donations: General	<u>250</u>	<u>0</u>
		250	0
	Donations: Headquarters building and equipment fund	-	0
		<u>250</u>	<u>0</u>
	c Activities in Furtherance of The Charity's Objects		
	Training Fees	-	0
	Other activity income	53,082	116,978
		<u>53,082</u>	<u>116,978</u>
	d Investment Income		
	Quoted investments	84	84
	Short Term Investment Service	54	11
	Building Society interest	1,270	59
	Other deposit interest	5	123
		<u>1,413</u>	<u>277</u>
	e Activities for Generating Funds		
	Retail/mail order/e-bay sales	<u>480</u>	<u>390</u>

Of the total income of £95,987 (2023: £151,389) £95,987 (2023: £151,389) related to unrestricted funds and £nil (2023: £nil) related to restricted funds.

3	RESOURCES EXTENDED	Direct	Deprec-	Support	2024	2023
		Costs	iation	Costs	Total	Total
	a Cost of Charitable Activities	£	£	£	£	£
	Training costs	1,896	-	-	1,896	1,535
	Other activity costs	29,852	8,813	27,417	66,082	153,310
	Development	3,000	-	-	3,000	-
		<u>34,748</u>	<u>8,813</u>	<u>27,417</u>	<u>70,978</u>	<u>154,845</u>
		Cost of		Other		
		Generating		Activities	Total	Total
		Funds	Training			
	b Support Costs					
	General overheads	13,707	-	-	13,707	9,068
	Administrative costs	13,710	-	-	13,710	14,415
		<u>27,417</u>	<u>-</u>	<u>-</u>	<u>27,417</u>	<u>23,483</u>

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £72,328 (2023: £156,745) related to unrestricted funds and £nil (2023: £nil) related to restricted funds.

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024**

4 UNRESTRICTED FUNDS	B/F	Income	Expendi- ture	Transfers/ revaluations	C/F
	£	£	£	£	£
<i>Designated funds</i>					
Badge Secretary	13,620	-	-	-	13,620
World Jamboree Unit	0	28,150	28,150	1,992	1,992
Scouting activities support fund	10,105	-	-	-	10,105
Section activities fund	4,067	-	-	-	4,067
Development	909	-	-	-	909
Explorer Explosion fund	623	-	-	-	623
Cub Gibraltar fund	8,000	-	-	-	8,000
Archery fund	446	-	-	-	446
Recovery Fund	19,431	-	-	-	19,431
	<u>57,201</u>	<u>28,150</u>	<u>28,150</u>	<u>1,992</u>	<u>59,193</u>
General Fund	101,338	95,987	72,484	(1,992)	122,849
	<u>158,539</u>	<u>124,137</u>	<u>100,634</u>	<u>-</u>	<u>182,042</u>

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS	1 April 2023	Movement		Transfer	31 March 2024
	£	Incoming £	Outgoing £	£	£
Headquarters building and equipment fund	332,246	-	-	-	332,246

The Headquarters Building and Equipment Fund is set aside to show the amount invested in tangible fixed assets as this is not available to be used for revenue expenditure.

6 TANGIBLE FIXED ASSETS	Land and buildings	Office equipment	Training team equipment	Motor Vehicle	Total
	£	£	£		£
COST					
At 1 April 2023	359,148	46,655	23,747	2,500	432,050
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	<u>359,148</u>	<u>46,655</u>	<u>23,747</u>	<u>2,500</u>	<u>432,050</u>
DEPRECIATION					
At 1 April 2023	84,199	31,379	23,746	625	139,949
Charge for the year	6,571	1,617	-	625	8,813
Eliminated on disposals	-	-	-	-	-
At 31 March 2024	<u>90,770</u>	<u>32,996</u>	<u>23,746</u>	<u>1,250</u>	<u>148,762</u>
NET BOOK VALUE					
At 31 March 2024	<u>268,378</u>	<u>13,659</u>	<u>1</u>	<u>1,250</u>	<u>283,288</u>
At 31 March 2023	<u>274,949</u>	<u>15,276</u>	<u>1</u>	<u>1,875</u>	<u>292,101</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

7	FIXED ASSETS INVESTMENTS	2024	2023
		£	£
	<i>Quoted Investments</i>		
	Market value at 1 April 2023	1,354	1,989
	Decrease in market value	(156)	(635)
	Market value at 31 March 2024	<u>1,198</u>	<u>1,354</u>
	Historical cost at 31 March 2024 £2,150 (2023: £2,150)		
	<i>Unquoted Investments</i>		
	Scout Association investment	-	4,036
	Tipton & Coseley Building Society	89,686	10,286
		<u>89,686</u>	<u>14,322</u>
	Total investments at market value at 31 March 2024	<u>90,884</u>	<u>15,676</u>
8	STOCKS		
	Badges (estimated)	1,450	1,800
	Books	700	584
		<u>2,150</u>	<u>2,384</u>
9	DEBTORS		
	Prepayments	<u>2,864</u>	<u>3,583</u>
10	BALANCE AT BANK		
	Virgin Current Bank	-	36,900
	Virgin Training Team Current Account	1,752	6,868
	Barclays Prime Account	-	73,675
	Cater Allen Private Bank	134,102	83,157
	Barclays WJ Account	-	8,921
	CAF Bank Current	180,265	-
	CAF Bank Gold	1,000	-
	CAF Bank 60 Day	-	-
	CAF Bank Year	-	-
		<u>317,119</u>	<u>209,521</u>
11	CREDITORS: amounts falling due within one year		
	Accrued expenses	1,000	2,747
	Deposits	1,752	29,733
	Subscriptions in advance	179,265	
		<u>182,017</u>	<u>32,480</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

12	ANALYSIS OF NET ASSETS BY FUND	Un- Restricted Funds £	Restricted Funds £	Total £
	Tangible fixed assets	-	283,288	283,288
	Investments	90,884	-	90,884
	Current assets	273,175	48,998	322,133
	Less: Current liabilities	(182,017)	-	(182,017)
		182,042	332,286	514,288
13	EMPLOYEES REMUNERATION		2024 £	2023 £
	Total remuneration for the year		-	-
	Salary		-	-
	Social Security costs		-	-
	Pension Contributions		-	-
			-	-
	The average number of paid staff for the year		Number <u>0</u>	Number <u>0</u>
14	TRUSTEES' REMUNERATION AND EXPENSES		£	£
	Remuneration paid to trustees		-	-
	Expenses paid to trustees for travelling expenses		1,959	1,284
	Number of trustees reimbursed		Number <u>6</u>	Number <u>5</u>
15	INDEPENDENT EXAMINERS REMUNERATION		2024 £	2023 £
	Fees		1,000	900

INDEPENDENT EXAMINER'S REPORT
THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

I report on the accounts of The Scout Association of West Mercia Scout County for the year ended 31 March 2024, which are set out on pages 2 to 9.

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 required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act

follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and

state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- 1 which give me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 130 of the 2011 Act and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH



Mark Cupitt FCCA
Director
Lancaster Clements Limited

27 September 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: West Mercia County Scout Council

Registered charity number: 524648

Correspondent contact and address:

County Chairman
C/o County Learning &a Development Centre
East Park Way
Eastfield
Wolverhampton
West Midlands
WV1 2DN

Trustees (Members of the Board of Trustees)

Ex Officio

Ian Skidmore County Chairman
LynnRichardson County Lead Volunteer
James Steel County Lead Volunteer
Rob Bailey County Treasurer
Pauline Porter County Secretary

Nominated by the County Commissioner

Richard Humphrey
John Porter
Neal Quinton

Elected members

Christine McKechnie,
Martin Homer
Esmond Jones

Appointment of Trustees

The Trustees are appointed by West Mercia County Scout Council in accordance with Policy, Organisation and Rules (P.O.R.) of The Scout Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

West Mercia County Scout Council is the electoral body that supports Scouting in the 4 Metropolitan and City Councils of Dudley, Sandwell, Walsall, Wolverhampton and parts of South Staffordshire and Worcestershire. It is the body to which the Board of Trustees is accountable. The role of the County Board of Trustees is to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for the ten Scout Districts and the Scout Network in the County.

Type of governing document

The West Mercia County Scout Council's ("The County") governing documents are those of The Scout Association. The documents consist of a Royal Charter, which in turn gives authority to the Bye

Laws of the Scout Association and The Policy, Organisation and Rules (P.O.R.) of The Scout Association.

How the charity is constituted

The County is a trust established under The Scout Association rules which are common to the Scout Movement.

OBJECTIVES

As part of the Scout Association West Mercia Scout County follows the Fundamental Principles within chapter 1 of Policy Organisation and Rules as its core objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise

Leader Training

The Scout County is responsible for the organisation and delivery of ongoing leader training in accordance with the guidelines of the Scout Association. This ensures that all activities run by Volunteer Leaders are conducted in such a way to ensure the safety of members.

To ensure the quality of training a team of experienced leaders are appointed to carry out this important aspect of the counties function.

Activities

In accordance with the purpose of the Scout Association West Mercia Scout County provides challenging and fun activities that engages and supports young people in their personal development,

empowering them to make a positive contribution to society. These events constitute camps, visits and activities as well as International Trips and Jamoree's. These Activities are for all sections of the Movement within the Scout County.

Public Benefit

The Scout County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Risk Review

The County Board of Trustees and the leadership team under the direct control of the County Commissioner conducts an on-going review of the risks that members of the Association in West Mercia might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in West Mercia.

The County Executive follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with P.O.R.

The County Board of Trustees keeps under review all insured risks and the policies maintained by the County Treasurer to ensure that all insurable risks are adequately covered.

FINANCIAL REVIEW

Reserves Policy

The accounting practices of the County Board of Trustees require that a quarterly review be conducted on the variable financial risks associated with each income stream – this being different for each income stream – and to examine the risks associated with projected expenditure for each of these income streams.

This review is conducted on a regular and on-going process by the Trustees Board on the recommendations of the Finance Sub-Committee. The Reserve Policy of the County Executive Committee requires that there be sufficient reserves to cover a minimum 12 months expenditure.

Investment policy

The operational funds of the County Scout Council are held in bank/Building Society accounts and deposits, some British Telecom Shares are held. These are under constant review to ensure we maximise the return on all accounts and the Executive is open to consider all other investment plans as they arise.

Other financial review details

The main source of income for the day to day operation of the County Scout Council is a subscription paid by individual members. Grant aid is applied for to reduce the subscription where possible.

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE ACCOUNTS

The purpose of this statement is to distinguish the Trustees' responsibilities for the accounts from those of the independent examiners as stated in their report.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting practice (United Kingdom Accounting Standards).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the

Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

DECLARATION

The Trustees declare that they have approved the Trustees' report and statement above.

WEST MERCIA SCOUT COUNTY

England & Wales - Charity number 524648

Accounts

C.C

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2023

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

CHARITY INFORMATION

Registered Office: Rear of St Matthews Church
East Park way
Wolverhampton
WV1 2DN

Independent Examiner: M Cupitt FCCA
Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH

Solicitors Enoch Evans
6-9 Hatherton Road
Walsall
WS1 1XS

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023


	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Voluntary Income					
Membership Subscriptions	2a	33,744	-	33,744	28,152
Donations/Grants	2b				15,204
Income from charitable activities	2c	116,978	-	116,978	1,204
Income from generating funds					
Investment income	2d	277	-	277	185
Other	2e	390	-	390	723
TOTAL INCOMING RESOURCES		151,389	0	151,389	45,468
RESOURCES EXPENDED					
Cost of generating funds		300	-	300	540
Cost of charitable activities	3a	154,845	-	154,845	36,868
Governance		900	-	900	900
TOTAL RESOURCES EXPENDED		156,045	-	156,045	38,308
NET INCOMING RESOURCES BEFORE TRANSFERS					
Transfer between funds		(4,656)		(4,656)	7,160
		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES					
		(4,656)		(4,656)	7,160
OTHER INCOME RESOURCES GAINS AND LOSSES					
Unrealised gains/(losses) on investment assets	7	(635)	-	(635)	314
NET MOVEMENT IN FUNDS		(5,291)		(5,291)	7,474
Fund balances brought forward at 1 April 2022		163,830	332,746	496,076	488,602
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2023		158,539	332,746	490,785	496,076

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

BALANCE SHEET
31 March 2023

	Note	2023		2022	
		£	£	£	£
UNRESTRICTED FUNDS					
General fund	4		101,338		82,822
Designated funds	4		57,201		81,008
			<u>158,539</u>		<u>163,830</u>
RESTRICTED FUNDS	5		332,246		332,246
			<u>490,785</u>		<u>496,076</u>
Represented by:					
FIXED ASSETS					
Tangible assets	6		292,101		298,602
Investments	7		15,676		16,251
			<u>307,777</u>		<u>314,853</u>
CURRENT ASSETS					
Stocks	8	2,384		2,602	
Debtors	9	3,583		3,156	
Balance at bank	10	209,521		256,894	
			<u>215,488</u>		<u>262,652</u>
Less CREDITORS: amounts falling due within one year	11	32,480		81,429	
			<u>183,008</u>		<u>181,223</u>
NET CURRENT ASSETS			<u>490,785</u>		<u>496,076</u>

The financial statements were approved by the Trustees on 29 August 2023 and signed on their behalf by:



Ian Skidmore
County Chairman



Robert M Bailey FCA
County Treasurer

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a *Status*

The County is a Registered Charity, No. 524648.

b *Consolidation*

The accounts do not consolidate West Mercia Scout County Limited, a company limited by shares, which is a wholly owned subsidiary of West Mercia Scout County. This is due to the Company being dormant for the period.

c *Basis of Accounting*

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

d *Tangible Fixed Assets*

Provision for depreciating fixed assets held for use by the Charity is made at annual rates calculated to spread the costs (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are at the following rates on costs:-

■	Buildings	2%
■	Office equipment	10%
■	Training Team equipment	10%
■	Motor Vehicle	25%

All tangible fixed assets are used for charitable purposes.

Depreciation is not charged in year of purchase.

e *Stocks*

Stocks of badges and books have been estimated at the lower of costs and net realisable value.

f *Investment Income*

Dividends, interest and rents are credited as income when received.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES continued

g *Cashflow Statements*

In accordance with Financial Reporting Standard for Smaller Entities (effective January 2015) the County is not required to produce cashflow statements.

h *Designated Funds*

The County has designated certain funds for specific purposes but which are not legally separate funds.

i *Restricted Funds*

Restricted Funds are funds subject to specific trusts either declared by donor or through an appeal.

j *Donations, Legacies and Similar Income*

Donations, legacies and similar income resources are included in the year which they are receivable, which is when the Charity becomes entitled to the Resource. The value of services provided by volunteers has not been included.

k *Incoming Resources*

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts for future periods and is released to incoming resources in the period for which it has been received.

l *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Governance costs include those costs associated with meeting the Constitutional and Statutory requirements of the Charity and include Independent Examination fees.

m *Investments*

Investments are included at market value at the year end. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

2	INCOMING RESOURCES	2023	2022
		£	£
	a Membership Subscriptions		
	Subscriptions	181,374	156,596
	Less: Paid to The Scout Association	(145,521)	(126,684)
	Rebate to Districts	(2,109)	(1,760)
		<u>33,744</u>	<u>28,152</u>
	b Donations, Grants and Similar Income		
	Grants:	0	10,704
	Donations: General	<u> </u>	<u>10,704</u>
	Donations: Headquarters building and equipment fund	0	4,500
		<u>0</u>	<u>15,204</u>
	c Activities in Furtherance of The Charity's Objects		
	Training Fees	0	1,204
	Other activity income	2,651	0
		<u>2,651</u>	<u>1,204</u>
	d Investment Income		
	Quoted investments	84	25
	Short Term Investment Service	11	2
	Building Society interest	59	10
	Other deposit interest	123	148
		<u>277</u>	<u>185</u>
	e Activities for Generating Funds		
	Retail/mail order/e-bay sales	<u>390</u>	<u>723</u>

Of the total income of £151,389 (2022: £45,468) £151,389 (2022: £40,968) related to unrestricted funds and £nil (2022: £4,500) related to restricted funds.

3	RESOURCES EXTENDED	Direct	Deprec-	Support	2023	2022
		Costs	iation	Costs	Total	Total
	a Cost of Charitable Activities	£	£	£	£	£
	Training costs	1,130	405	-	1,535	1,381
	Other activity costs	120,313	9,514	23,483	153,310	35,487
	Development	-	-	-	-	-
		<u>121,443</u>	<u>9,919</u>	<u>23,483</u>	<u>154,845</u>	<u>36,868</u>
	b Support Costs	Cost of	Generating	Other	Total	Total
		Funds	Training	Activities	Total	Total
	General overheads	9,068	-	-	9,068	7,128
	Administrative costs	14,415	-	-	14,415	14,463
		<u>23,483</u>	<u>-</u>	<u>-</u>	<u>23,483</u>	<u>21,591</u>

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £152,745 (2022: £38,308) related to unrestricted funds and £nil (2022: £nil) related to restricted funds.

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023**

4 UNRESTRICTED FUNDS	B/F £	Income £	Expendi- ture £	Transfers/ revaluations £	C/F £
<i>Designated funds</i>					
Training team	20,720	-		(20,720)	0
Badge Secretary	13,407	513	300	-	13,620
World Jamboree Unit	3,300	-	3,300		0
Scouting activities support fund	10,105	-	-	-	10,105
Section activities fund	4,067	-	-	-	4,067
Development	909	-	-	-	909
Explorer Explosion fund	623	-	-	-	623
Cub Gibraltar fund	8,000	-	-	-	8,000
Archery fund	446	-	-	-	446
Recovery Fund	19,431	-	-	-	19,431
	<u>81,008</u>	<u>513</u>	<u>3,600</u>	<u>(20,720)</u>	<u>57,201</u>
General Fund	82,822	36,549	38,753	20,720	101,338
	<u>163,830</u>	<u>37,062</u>	<u>42,353</u>	<u>-</u>	<u>158,539</u>

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS	1 April 2022 £	Movement Incoming £	Outgoing £	Transfer £	31 March 2023 £
Headquarters building and equipment fund	332,246	-	-	-	332,246

The Headquarters Building and Equipment Fund is set aside to show the amount invested in tangible fixed assets as this is not available to be used for revenue expenditure.

6 TANGIBLE FIXED ASSETS	Land and buildings £	Office equipment £	Training team equipment £	Motor Vehicle	Total £
COST					
At 1 April 2022	359,148	43,237	23,747	2,500	428,632
Additions	-	3,418	-		3,418
Disposals	-	-	-	-	-
At 31 March 2023	<u>359,148</u>	<u>46,655</u>	<u>23,747</u>	<u>2,500</u>	<u>432,050</u>
DEPRECIATION					
At 1 April 2022	77,628	29,061	23,341	-	130,030
Charge for the year	6,571	2,318	405	625	9,919
Eliminated on disposals	-	-	-	-	-
At 31 March 2022	<u>84,199</u>	<u>31,379</u>	<u>23,746</u>	<u>625</u>	<u>139,949</u>
NET BOOK VALUE					
At 31 March 2023	<u>274,949</u>	<u>15,276</u>	<u>1</u>	<u>1,875</u>	<u>292,101</u>
At 31 March 2021	<u>281,520</u>	<u>14,176</u>	<u>406</u>	<u>2,500</u>	<u>298,602</u>

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023**

7	FIXED ASSETS INVESTMENTS	2023	2022
		£	£
	<i>Quoted Investments</i>		
	Market value at 1 April 2022	1,989	1,675
	Increase in market value	(635)	314
	Market value at 31 March 2023	<u>1,354</u>	<u>1,989</u>
	Historical cost at 31 March 2023 £2,150 (2022: £2,150)		
	<i>Unquoted Investments</i>		
	Scout Association investment	4,036	4,036
	Tipton & Coseley Building Society	10,286	10,226
		<u>14,322</u>	<u>14,262</u>
	Total investments at market value at 31 March 2023	<u>15,676</u>	<u>16,251</u>
8	STOCKS		
	Badges (estimated)	1,800	2,100
	Books	584	502
		<u>2,384</u>	<u>2,602</u>
9	DEBTORS		
	Prepayments	<u>3,583</u>	<u>3,156</u>
10	BALANCE AT BANK		
	Virgin Current Bank	36,900	90,528
	Virgin Training Team Current Account	6,868	20,315
	Barclays Prime Account	73,675	73,162
	Cater Allen Private Bank	83,157	68,758
	Barclays WJ Account	8,921	4,131
		<u>209,521</u>	<u>256,894</u>
11	CREDITORS: amounts falling due within one year		
	Accrued expenses	2,747	2,174
	Deposits	29,733	79,255
		<u>32,480</u>	<u>81,429</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

12	ANALYSIS OF NET ASSETS BY FUND	Un- Restricted Funds £	Restricted Funds £	Total £
	Tangible fixed assets	-	292,101	292,101
	Investments	11,640	4,036	15,676
	Current assets	179,379	36,109	215,488
	Less: Current liabilities	(32,480)	-	(32,480)
		158,539	332,246	490,785

13	EMPLOYEES REMUNERATION	2023 £	2022 £
	Total remuneration for the year	-	-
	Salary	-	-
	Social Security costs	-	-
	Pension Contributions	-	-
		-	-

		Number <u>0</u>	Number <u>0</u>
	The average number of paid staff for the year		

14	TRUSTEES' REMUNERATION AND EXPENSES	£	£
	Remuneration paid to trustees	-	-
	Expenses paid to trustees for travelling expenses	1,284	1,099
	Number of trustees reimbursed	5	3

15	INDEPENDENT EXAMINERS REMUNERATION	2023 £	2022 £
	Fees	900	900

INDEPENDENT EXAMINER'S REPORT
THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

I report on the accounts of The Scout Association of West Mercia Scout County for the year ended 31 March 2023, which are set out on pages 2 to 9.

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 required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act

follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and

state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- 1 which give me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 130 of the 2011 Act and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH



Mark Cupitt FCCA
Director
Lancaster Clements Limited
6 September 2023

WEST MERCIA SCOUT COUNTY

England & Wales - Charity number 524648

Accounts

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2022

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

CHARITY INFORMATION

Registered Office:

**177 Newton Road
Great Barr
Birmingham
B43 6HN**

Independent Examiner:

**M Cupitt FCCA
Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH**

Solicitors

**Enoch Evans
6-9 Hatherton Road
Walsall
WS1 1XS**

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Voluntary Income					
Membership Subscriptions	2a	28,152	-	28,152	43,321
Donations/Grants	2b	10,704	4,500	15,204	23,651
Income from charitable activities	2c	1,204	-	1,204	5,109
Income from generating funds					
Investment income	2d	185	-	185	233
Other	2e	723	-	723	709
TOTAL INCOMING RESOURCES		40,968	4,500	45,468	73,023
RESOURCES EXPENDED					
Cost of generating funds		540	-	540	500
Cost of charitable activities	3a	36,868	-	36,868	25,891
Governance		900	-	900	800
TOTAL RESOURCES EXPENDED		38,308	-	38,308	27,191
NET INCOMING RESOURCES BEFORE TRANSFERS					
Transfer between funds		2,660	4,500	7,160	45,832
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		2,660	4,500	7,160	45,832
OTHER INCOME RESOURCES GAINS AND LOSSES					
Unrealised gains/(losses) on investment assets	7	314	-	314	388
NET MOVEMENT IN FUNDS		2,974	4,500	7,474	46,220
Fund balances brought forward at 1 April 2021		160,856	327,746	488,602	442,382
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2022		163,830	332,246	496,076	488,602

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

BALANCE SHEET
31 March 2022

			2022		2021
	Note	£	£	£	£
UNRESTRICTED FUNDS					
General fund	4		82,822		80,597
Designated funds	4		81,008		80,259
			<u>163,830</u>		<u>160,856</u>
RESTRICTED FUNDS	5		332,246		327,746
			<u>496,076</u>		<u>488,602</u>
Represented by:					
FIXED ASSETS					
Tangible assets	6		298,602		294,174
Investments	7		16,251		15,427
			<u>314,853</u>		<u>309,601</u>
CURRENT ASSETS					
Stocks	8	2,602		2,356	
Debtors	9	3,156		1,275	
Balance at bank	10	256,894		273,247	
			<u>262,652</u>	<u>276,878</u>	
Less CREDITORS: amounts falling due within one year	11	81,429		97,877	
NET CURRENT ASSETS			181,223		179,001
			<u>496,076</u>		<u>488,602</u>

The financial statements were approved by the Trustees on 21 September 2022 and signed on their behalf by:



Ian Skidmore
County Chairman



Robert M Bailey FCA
County Treasurer

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

a *Status*

The County is a Registered Charity, No. 524648.

b *Consolidation*

The accounts do not consolidate West Mercia Scout County Limited, a company limited by shares, which is a wholly owned subsidiary of West Mercia Scout County. This is due to the Company being dormant for the period.

c *Basis of Accounting*

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

d *Tangible Fixed Assets*

Provision for depreciating fixed assets held for use by the Charity is made at annual rates calculated to spread the costs (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are at the following rates over costs:-

■	Buildings	2%
■	Office equipment	10%
■	Training Team equipment	10%
■	Motor Vehicle	25%

All tangible fixed assets are used for charitable purposes.

Depreciation is not charged in year of purchase.

e *Stocks*

Stocks of badges and books have been estimated at the lower of costs and net realisable value.

f *Investment Income*

Dividends, interest and rents are credited as income when received.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES continued

g *Cashflow Statements*

In accordance with Financial Reporting Standard for Smaller Entities (effective January 2015) the County is not required to produce cashflow statements.

h *Designated Funds*

The County has designated certain funds for specific purposes but which are not legally separate funds.

i *Restricted Funds*

Restricted Funds are funds subject to specific trusts either declared by donor or through an appeal.

j *Donations, Legacies and Similar Income*

Donations, legacies and similar income resources are included in the year which they are receivable, which is when the Charity becomes entitled to the Resource. The value of services provided by volunteers has not been included.

k *Incoming Resources*

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts for future periods and is released to incoming resources in the period for which it has been received.

l *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Governance costs include those costs associated with meeting the Constitutional and Statutory requirements of the Charity and include Independent Examination fees.

m *Investments*

Investments are included at market value at the year end. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022**

2	INCOMING RESOURCES	2022	2021
		£	£
	a Membership Subscriptions		
	Subscriptions	156,596	186,901
	Less: Paid to The Scout Association	(126,684)	(141,104)
	Rebate to Districts	(1,760)	(2,476)
		<u>28,152</u>	<u>43,321</u>
	b Donations, Grants and Similar Income		
	Grants:	10,704	19,431
	Donations: General	-	100
		<u>10,704</u>	<u>19,531</u>
	Donations: Headquarters building and equipment fund	4,500	4,120
		<u>15,204</u>	<u>23,651</u>
	c Activities in Furtherance of The Charity's Objects		
	Training Fees	1,204	3,663
	Other activity income	-	1,446
		<u>1,204</u>	<u>5,109</u>
	d Investment Income		
	Quoted investments	25	-
	Short Term Investment Service	2	53
	Building Society interest	10	19
	Other deposit interest	148	161
		<u>185</u>	<u>233</u>
	e Activities for Generating Funds		
	Retail/mail order/e-bay sales	<u>723</u>	<u>709</u>

Of the total income of £45,468 (2021: £73,023) £40,968 (2021: £68,903) related to unrestricted funds and £4,500 (2021: £4,120) related to restricted funds.

3	RESOURCES EXTENDED	Direct Costs	Depreciation	Support Costs	2022 Total	2021 Total
		£	£	£	£	£
	a Cost of Charitable Activities					
	Training costs	377	1,004		1,381	1,185
	Other activity costs	6,509	7,387	21,591	35,487	24,706
	Development	-	-	-	-	-
		<u>6,886</u>	<u>8,391</u>	<u>21,591</u>	<u>36,868</u>	<u>25,891</u>
	b Support Costs					
	General overheads	7,128	-	-	7,128	4,789
	Administrative costs	14,463	-	-	14,463	10,345
		<u>21,591</u>	<u>-</u>	<u>-</u>	<u>21,591</u>	<u>15,134</u>

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £38,308 (2021: £27,191) related to unrestricted funds and £Nil (2021: £Nil) related to restricted funds.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

4 UNRESTRICTED FUNDS	B/F	Income	Expendi- ture	Transfers/ revaluations	C/F
	£	£	£	£	£
<i>Designated funds</i>					
Training team	22,101	-	1,381	-	20,720
Badge Secretary	13,077	870	540	-	13,407
World Jamboree Unit	1,500	-	-	1,800	3,300
Scouting activities support fund	10,105	-	-	-	10,105
Section activities fund	4,067	-	-	-	4,067
Development	909	-	-	-	909
Explorer Explosion fund	623	-	-	-	623
Cub Gibraltar fund	8,000	-	-	-	8,000
Archery fund	446	-	-	-	446
Recovery Fund	19,431	-	-	-	19,431
	<u>80,259</u>	<u>870</u>	<u>1,921</u>	<u>1,800</u>	<u>81,008</u>
 General Fund	 80,597	 40,412	 36,387	 (1,800)	 82,822
	<u>160,856</u>	<u>41,282</u>	<u>38,308</u>	<u>-</u>	<u>163,830</u>

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS	1 April 2021	Movement		Transfer	31 March 2022
	£	Incoming	Outgoing	£	£
Headquarters building and equipment fund	327,746	4,500	-	-	332,246

The Headquarters Building and Equipment Fund is set aside to show the amount invested in tangible fixed assets as this is not available to be used for revenue expenditure.

6 TANGIBLE FIXED ASSETS	Land and buildings	Office equipment	Training team equipment	Motor Vehicle	Total
	£	£	£		£
<i>COST</i>					
At 1 April 2021	359,148	32,918	23,747	-	415,813
Additions	-	10,319	-	2,500	12,819
Disposals	-	-	-	-	-
At 31 March 2022	<u>359,148</u>	<u>43,237</u>	<u>23,747</u>	<u>2,500</u>	<u>428,632</u>
<i>DEPRECIATION</i>					
At 1 April 2021	71,057	28,245	22,337	-	121,639
Charge for the year	6,571	816	1,004	-	8,391
Eliminated on disposals	-	-	-	-	-
At 31 March 2022	<u>77,628</u>	<u>29,061</u>	<u>23,341</u>	<u>-</u>	<u>130,030</u>
<i>NET BOOK VALUE</i>					
At 31 March 2022	<u>281,520</u>	<u>14,176</u>	<u>406</u>	<u>2,500</u>	<u>298,602</u>
At 31 March 2021	<u>288,091</u>	<u>4,673</u>	<u>1,410</u>	<u>-</u>	<u>294,174</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

7	FIXED ASSETS INVESTMENTS	2022	2021
		£	£
	<i>Quoted Investments</i>		
	Market value at 1 April 2021	1,675	1,287
	Increase in market value	314	388
	Market value at 31 March 2022	<u>1,989</u>	<u>1,675</u>
	Historical cost at 31 March 2022 £2,150 (2021: £2,150)		
	<i>Unquoted Investments</i>		
	Scout Association investment	4,036	3,536
	Tipton & Coseley Building Society	10,226	10,216
		<u>14,262</u>	<u>13,752</u>
	Total investments at market value at 31 March 2022	<u>16,251</u>	<u>15,427</u>
8	STOCKS		
	Badges (estimated)	2,100	2,100
	Books	502	256
		<u>2,602</u>	<u>2,356</u>
9	DEBTORS		
	Prepayments	<u>3,156</u>	<u>1,275</u>
10	BALANCE AT BANK		
	Virgin Current Bank	90,528	116,395
	Virgin Training Team Current Account	20,315	20,692
	Barclays Prime Account	73,162	71,627
	Cater Allen Private Bank	68,758	63,656
	Barclays WJ Account	4,131	877
		<u>256,894</u>	<u>273,247</u>
11	CREDITORS: amounts falling due within one year		
	Accrued expenses	2,174	897
	Deposits	79,255	96,980
		<u>81,429</u>	<u>97,877</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2022

12	ANALYSIS OF NET ASSETS BY FUND	Un- Restricted Funds £	Restricted Funds £	Total £
	Tangible fixed assets	-	298,602	298,602
	Investments	12,215	4,036	16,251
	Current assets	233,044	29,608	262,652
	Less: Current liabilities	(81,429)	-	(81,429)
		163,830	332,246	496,076
13	EMPLOYEES REMUNERATION		2022 £	2021 £
	Total remuneration for the year		-	-
	Salary		-	-
	Social Security costs		-	-
	Pension Contributions		-	-
			-	-
			Number	Number
	The average number of paid staff for the year		0	0
14	TRUSTEES' REMUNERATION AND EXPENSES		£	£
	Remuneration paid to trustees		-	-
	Expenses paid to trustees for travelling expenses		1,099	269
			Number	Number
	Number of trustees reimbursed		3	4
15	INDEPENDENT EXAMINERS REMUNERATION		2022 £	2021 £
	Fees		900	800

INDEPENDENT EXAMINER'S REPORT
THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

I report on the accounts of The Scout Association of West Mercia Scout County for the year ended 31 March 2022, which are set out on pages 2 to 9.

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 required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act

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state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- 1 which give me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 130 of the 2011 Act and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH



Mark Cupitt FCCA
Director
Lancaster Clements Limited

21 September 2022

WEST MERCIA SCOUT COUNTY

England & Wales - Charity number 524648

Accounts

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2021

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

CHARITY INFORMATION

Registered Office:

**177 Newton Road
Great Barr
Birmingham
B43 6HN**

Independent Examiner:

**M Cupitt FCCA
Lancaster Clements Limited
Certified Accountants
Stanley House
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West Midlands
WV14 6AH**

Solicitors

**Enoch Evans
6-9 Hatherton Road
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WS1 1XS**

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Voluntary Income					
Membership Subscriptions	2a	43,321	-	43,321	40,512
Donations	2b	19,531	4,120	23,651	2,300
Income from charitable activities	2c	5,109	-	5,109	30,152
Income from generating funds					
Investment income	2d	233	-	233	420
Other	2e	709	-	709	580
TOTAL INCOMING RESOURCES		68,903	4,120	73,023	73,964
RESOURCES EXPENDED					
Cost of generating funds		500	-	500	428
Cost of charitable activities	3a	25,891	-	25,891	69,680
Governance		800	-	800	800
TOTAL RESOURCES EXPENDED		27,191	-	27,191	70,908
NET INCOMING RESOURCES BEFORE TRANSFERS		41,712	4,120	45,832	3,056
Transfer between funds		-	-	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		41,712	4,120	45,832	3,056
OTHER INCOME RESOURCES GAINS AND LOSSES					
Unrealised gains/(losses) on investment assets	7	388	-	388	(1,141)
NET MOVEMENT IN FUNDS		42,100	4,120	46,220	1,915
Fund balances brought forward at 1 April 2020		118,756	323,626	442,382	440,467
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2021		160,856	327,746	488,602	442,382

**THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY**

BALANCE SHEET
31 March 2021

	Note	£	2021 £	£	2020 £
UNRESTRICTED FUNDS					
General fund	4		80,597		62,753
Designated funds	4		80,259		56,003
			<u>160,856</u>		<u>118,756</u>
RESTRICTED FUNDS	5		327,746		323,626
			<u>488,602</u>		<u>442,382</u>
Represented by:					
FIXED ASSETS					
Tangible assets	6		294,174		287,808
Investments	7		15,427		25,670
			<u>309,601</u>		<u>313,478</u>
CURRENT ASSETS					
Stocks	8	2,356		2,863	
Debtors	9	1,275		275	
Balance at bank	10	273,247		186,222	
			<u>276,878</u>		<u>189,360</u>
Less CREDITORS: amounts falling due within one year	11	97,877		60,456	
				<u>179,001</u>	<u>128,904</u>
NET CURRENT ASSETS			<u>488,602</u>		<u>442,382</u>

The financial statements were approved by the Trustees on XX XXXXXXXXXXXX XXXX and signed on their behalf by:



Ian Skidmore
County Chairman



Robert M Bailey FCA
County Treasurer

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

a Status

The County is a Registered Charity, No. 524648.

b Consolidation

The accounts do not consolidate West Mercia Scout County Limited, a company limited by shares, which is a wholly owned subsidiary of West Mercia Scout County. This is due to the Company being dormant for the period.

c Basis of Accounting

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

d Tangible Fixed Assets

Provision for depreciating fixed assets held for use by the Charity is made at annual rates calculated to spread the costs (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are at the following rates on costs:-

■	Buildings	2%
■	Office equipment	10%
■	Training Team equipment	10%

All tangible fixed assets are used for charitable purposes.

e Stocks

Stocks of badges and books have been estimated at the lower of costs and net realisable value.

f Investment Income

Dividends, interest and rents are credited as income when received.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES continued

g *Cashflow Statements*

In accordance with Financial Reporting Standard for Smaller Entities (effective January 2015) the County is not required to produce cashflow statements.

h *Designated Funds*

The County has designated certain funds for specific purposes but which are not legally separate funds.

i *Restricted Funds*

Restricted Funds are funds subject to specific trusts either declared by donor or through an appeal.

j *Donations, Legacies and Similar Income*

Donations, legacies and similar income resources are included in the year which they are receivable, which is when the Charity becomes entitled to the Resource. The value of services provided by volunteers has not been included.

k *Incoming Resources*

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts for future periods and is released to incoming resources in the period for which it has been received.

l *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Governance costs include those costs associated with meeting the Constitutional and Statutory requirements of the Charity and include Independent Examination fees.

m *Investments*

Investments are included at market value at the year end. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

2	INCOMING RESOURCES	2021	2020
		£	£
	a <i>Membership Subscriptions</i>		
	Subscriptions	186,901	182,304
	Less: Paid to The Scout Association	(141,104)	(139,260)
	Rebate to Districts	(2,476)	(2,532)
		<u>43,321</u>	<u>40,512</u>
	b <i>Donations, Grants and Similar Income</i>		
	Grants:	19,431	-
	General	<u>100</u>	-
		19,531	-
	Donations: Headquarters building and equipment fund	4,120	2,300
		<u>23,651</u>	<u>2,300</u>
	c <i>Activities in Furtherance of The Charity's Objects</i>		
	Training Fees	3,663	9,489
	Other activity income	1,446	20,663
		<u>5,109</u>	<u>30,152</u>
	d <i>Investment Income</i>		
	Quoted investments	-	168
	Short Term Investment Service	53	82
	Building Society interest	19	31
	Other deposit interest	161	139
		<u>233</u>	<u>420</u>
	e <i>Activities for Generating Funds</i>		
	Retail/mail order/e-bay sales	<u>709</u>	<u>580</u>

Of the total income of £73023 (2020: £73968) £68903 (2020: £71668) related to unrestricted funds and £4120 (2020: £2300) related to restricted funds.

3	RESOURCES EXTENDED	Direct Costs £	Deprec- iation £	Support Costs £	2021 Total £	2020 Total £
	a <i>Cost of Charitable Activities</i>					
	Training costs	181	1,004		1,185	12,998
	Other activity costs	2,172	7,400	15,134	24,706	56,682
	Development	-	-	-	-	-
		<u>2,353</u>	<u>8,404</u>	<u>15,134</u>	<u>25,891</u>	<u>69,680</u>
		Cost of Generating Funds	Training	Other Activities	Total	Total
	b <i>Support Costs</i>					
	General overheads	4,789	-	-	4,789	7,294
	Administrative costs	10,345	-	-	10,345	13,696
		<u>15,134</u>	<u>-</u>	<u>-</u>	<u>15,134</u>	<u>20,990</u>

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £27,191 (2020: £70,908) related to unrestricted funds and £Nil (2020: £Nil) related to restricted funds.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

4 UNRESTRICTED FUNDS	B/F £	Income £	Expendi- ture £	Transfers/ revaluations £	C/F £
<i>Designated funds</i>					
Training team	19,623	3,663	1,185	-	22,101
Badge Secretary	12,729	848	500	-	13,077
World Jamboree Unit	-	-	-	1,500	1,500
Scouting activities support fund	10,105	-	-	-	0
Section activities fund	4,067	-	-	-	4,067
Development	909	-	-	-	909
Explorer Explosion fund	124	1,219	720	-	623
Cub Gibraltar fund	8,000	-	-	-	8,000
Archery fund	446	-	-	-	446
Recovery Fund	-	-	-	19,431	19,431
	56,003	5,730	2,405	20,931	80,259
 General Fund	 62,753	 63,961	 24,786	 (20,931)	 80,597
	118,756	69,691	27,191	-	160,856

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS	1 April 2020 £	Movement			31 March 2020 £
		Incoming £	Outgoing £	Transfer £	
Headquarters building and equipment fund	323,626	4,120	-	-	327,746

The Headquarters Building and Equipment Fund is set aside to show the amount invested in tangible fixed assets as this is not available to be used for revenue expenditure.

6 TANGIBLE FIXED ASSETS	Land and buildings £	Office equipment £	Training team equipment £	Total £
COST				
At 1 April 2020	344,378	32,918	23,747	401,043
Additions	14,770	-	-	14,770
Disposals	-	-	-	-
At 31 March 2021	359,148	32,918	23,747	415,813
DEPRECIATION				
At 1 April 2020	64,486	27,416	21,333	113,235
Charge for the year	6,571	829	1,004	8,404
Eliminated on disposals	-	-	-	-
At 31 March 2021	71,057	28,245	22,337	121,639
NET BOOK VALUE				
At 31 March 2021	288,091	4,673	1,410	294,174
At 31 March 2020	279,892	5,502	2,414	287,808

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

7	FIXED ASSETS INVESTMENTS	2021 £	2020 £
	<i>Quoted Investments</i>		
	Market value at 1 April 2020	1,287	2,428
	Increase/(Decrease) in market value	388	(1,141)
	Market value at 31 March 2021	<u>1,675</u>	<u>1,287</u>
	Historical cost at 31 March 2021 £2,150 (2020: £2,150)		
	<i>Unquoted Investments</i>		
	Scout Association investment	3,536	14,186
	Tipton & Coseley Building Society	10,216	10,197
		<u>13,752</u>	<u>24,383</u>
	Total investments at market value at 31 March 2021	<u>15,427</u>	<u>25,670</u>
8	STOCKS		
	Badges (estimated)	2,100	2,600
	Books	256	263
		<u>2,356</u>	<u>2,863</u>
9	DEBTORS		
	Prepayments	1,275	275
	Sundry debtors	-	-
		<u>1,275</u>	<u>275</u>
10	BALANCE AT BANK		
	Yorkshire Current Bank	116,395	78,743
	Training Team Current Account	20,692	17,210
	Barclays Prime Account	71,627	60,129
	Cater Allen Private Bank	63,656	29,263
	Barclays WJ Account	877	877
		<u>273,247</u>	<u>186,222</u>
11	CREDITORS: amounts falling due within one year		
	Accrued expenses	897	1,580
	Deposits	96,980	58,876
		<u>97,877</u>	<u>60,456</u>

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2021

12	ANALYSIS OF NET ASSETS BY FUND	Un- Restricted Funds £	Restricted Funds £	Total £
	Tangible fixed assets	-	294,174	294,174
	Investments	11,891	3,536	15,427
	Current assets	246,842	30,036	276,878
	Less: Current liabilities	(97,877)	-	(97,877)
		160,856	327,746	488,602
13	EMPLOYEES REMUNERATION		2021 £	2020 £
	Total remuneration for the year			
	Salary		-	-
	Social Security costs		-	-
	Pension Contributions		-	-
			-	-
	The average number of paid staff for the year		Number 0	Number 0
14	TRUSTEES' REMUNERATION AND EXPENSES		£	£
	Remuneration paid to trustees		-	-
	Expenses paid to trustees for travelling expenses		269	2,341
	Number of trustees reimbursed		Number 4	Number 6
15	INDEPENDENT EXAMINERS REMUNERATION		2021 £	2020 £
	Fees		800	800

INDEPENDENT EXAMINER'S REPORT
THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

I report on the accounts of The Scout Association of West Mercia Scout County for the year ended 31 March 2021, which are set out on pages 2 to 9.

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 required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act

follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and

state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- 1 which give me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 130 of the 2011 Act and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Lancaster Clements Limited

Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH

Mark Cupitt FCCA
Director
Lancaster Clements Limited

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name: West Mercia County Scout Council

Registered charity number: 524648

Correspondent contact and address:

County Secretary c/o
County Learning & Development Centre
East Park Way
Eastfield
Wolverhampton
West Midlands
WV1 2DN

Trustees (Members of the County Executive Committee)

Ex Officio

an Skidmore County Chairman
Mark Bache County Commissioner
Alistair Head County Youth Commissioner
Rob Bailey County Treasurer
Brian Davies County Secretary

Nominated by the County Commissioner

Lynn Richardson
Dennis Evans MBE
John Porter
Neal Quinton

Elected members

Frazer Pearson
Christine McKechnie,
Martin Homer
Esmond Jones

Appointment of Trustees

The Trustees are appointed by West Mercia County Scout Council in accordance with Policy, Organisation and Rules (P.O.R.) of The Scout Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

West Mercia County Scout Council is the electoral body that supports Scouting in the 4 Metropolitan and City Councils of Dudley, Sandwell, Walsall, Wolverhampton and parts of South Staffordshire and Worcestershire. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for the ten Scout Districts and the Scout Network in the County.

Type of governing document

The West Mercia County Scout Council's ("The County") governing documents are those of The Scout Association. The documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisation and Rules (P.O.R.) of The Scout Association.

How the charity is constituted

The County is a trust established under The Scout Association rules which are common to the Scout Movement.

OBJECTIVES

As part of the Scout Association West Mercia Scout County follows the Fundamental Principles within chapter 1 of Policy Organisation and Rules as its core objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise

Leader Training

The Scout County is responsible for the organisation and delivery of ongoing leader training in accordance with the guidelines of the Scout Association. This ensures that all activities run by Volunteer Leaders are conducted in such a way to ensure the safety of members.

To ensure the quality of training a team of experienced leaders are appointed to carry out this important aspect of the counties function.

Activities

In accordance with the purpose of the Scout Association West Mercia Scout County provides challenging and fun activities that engages and supports young people in their personal development, empowering them to make a positive contribution to society. These events constitute camps, visits and activities as well as International Trips and Jamoree's. These Activities are for all sections of the Movement within the Scout County.

Public Benefit

The Scout County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Risk Review

The County Executive Committee and the leadership team under the direct control of the County Commissioner conducts an on-going review of the risks that members of the Association in West Mercia might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in West Mercia.

The County Executive follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with P.O.R.

The County Executive keeps under review all insured risks and the policies maintained by the County Treasurer to ensure that all insurable risks are adequately covered.

FINANCIAL REVIEW

Reserves Policy

The accounting practices of the County Executive Committee require that a quarterly review be conducted on the variable financial risks associated with each income stream – this being different for each income stream – and to examine the risks associated with projected expenditure for each of these income streams.

This review is conducted on a regular and on-going process by the County Executive Committee on the recommendations of the Finance Sub-Committee. The Reserve Policy of the County Executive Committee requires that there be sufficient reserves to cover a minimum 12 months expenditure.

Investment policy

The operational funds of the County Scout Council are held in bank accounts and deposits, some British Telecom Shares are held. These are under constant review to ensure we maximise the return on all accounts and the Executive is open to consider all other investment plans as they arise.

Other financial review details

The main source of income for the day to day operation of the County Scout Council is a subscription paid by individual members. Grant aid is applied for to reduce the subscription where possible.

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE ACCOUNTS

The purpose of this statement is to distinguish the Trustees' responsibilities for the accounts from those of the independent examiners as stated in their report.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting practice (United Kingdom Accounting Standards).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the

Trustees are required to:

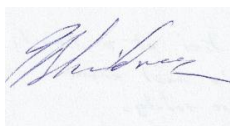
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

DECLARATION

The Trustees declare that they have approved the Trustees' report and statement above.

Signed for and on behalf of the Trustees,



Ian Skidmore *County Chairman*

Rob Bailey *County Treasurer*