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THE SCOUT ASSOCIATION  
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS  
YEAR ENDED 31 MARCH 2023

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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

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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 £
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>151,389</b>	<b>0</b>	<b>151,389</b>	<b>45,468</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		300	-	300	540
Cost of charitable activities	3a	154,845	-	154,845	36,868
Governance		900	-	900	900
<b>TOTAL RESOURCES EXPENDED</b>		<b>156,045</b>	<b>-</b>	<b>156,045</b>	<b>38,308</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
		(4,656)		(4,656)	7,160
Transfer between funds		-	-	-	-
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		(4,656)		(4,656)	7,160
<b>OTHER INCOME RESOURCES GAINS AND LOSSES</b>					
Unrealised gains/(losses) on investment assets	7	(635)	-	(635)	314
<b>NET MOVEMENT IN FUNDS</b>		<b>(5,291)</b>		<b>(5,291)</b>	<b>7,474</b>
Fund balances brought forward at 1 April 2022		163,830	332,746	496,076	488,602
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH 2023</b>		<b>158,539</b>	<b>332,746</b>	<b>490,785</b>	<b>496,076</b>

**THE SCOUT ASSOCIATION**  
**WEST MERCIA SCOUT COUNTY**

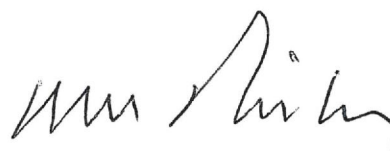
**BALANCE SHEET**  
**31 March 2023**

	Note	£	2023	£	£	2022	£
<b>UNRESTRICTED FUNDS</b>							
General fund	4			101,338			82,822
Designated funds	4			57,201			81,008
				<u>158,539</u>			<u>163,830</u>
<b>RESTRICTED FUNDS</b>	5			332,246			332,246
				<u>490,785</u>			<u>496,076</u>
Represented by:							
<b>FIXED ASSETS</b>							
Tangible assets	6			292,101			298,602
Investments	7			15,676			16,251
				<u>307,777</u>			<u>314,853</u>
<b>CURRENT ASSETS</b>							
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></u>			<u></u>	
<b>NET CURRENT ASSETS</b>				183,008			181,223
				<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 £
<b>a Membership Subscriptions</b>			
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>b Donations, Grants and Similar Income</b>			
Grants:		0	10,704
Donations:	General		10,704
			<u>4,500</u>
Donations:	Headquarters building and equipment fund	0	
		<u>0</u>	<u>15,204</u>
<b>c Activities in Furtherance of The Charity's Objects</b>			
Training Fees		0	1,204
Other activity income		2,651	0
		<u>2,651</u>	<u>1,204</u>
<b>d Investment Income</b>			
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>
<b>e Activities for Generating Funds</b>			
Retail/mail order/e-bay sales		390	723

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 Costs £	Deprec- iation £	Support Costs £	2023 Total £	2022 Total £
<b>a Cost of Charitable Activities</b>					
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>
	Cost of Generating Funds	Training	Other Activities	Total	Total
<b>b Support Costs</b>					
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
	<b>81,008</b>	<b>513</b>	<b>3,600</b>	<b>(20,720)</b>	<b>57,201</b>
 General Fund	 82,822	 36,549	 38,753	 20,720	 101,338
	<b>163,830</b>	<b>37,062</b>	<b>42,353</b>	<b>-</b>	<b>158,539</b>

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 £
<b>COST</b>					
At 1 April 2022	359,148	43,237	23,747	2,500	428,632
Additions	-	3,418	-		3,418
Disposals	-	-	-	-	-
At 31 March 2023	<b>359,148</b>	<b>46,655</b>	<b>23,747</b>	<b>2,500</b>	<b>432,050</b>
 <b>DEPRECIATION</b>					
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	<b>84,199</b>	<b>31,379</b>	<b>23,746</b>	<b>625</b>	<b>139,949</b>
 <b>NET BOOK VALUE</b>					
At 31 March 2023	<b>274,949</b>	<b>15,276</b>	<b>1</b>	<b>1,875</b>	<b>292,101</b>
 At 31 March 2021	<b>281,520</b>	<b>14,176</b>	<b>406</b>	<b>2,500</b>	<b>298,602</b>



**THE SCOUT ASSOCIATION**  
**WEST MERCIA SCOUT COUNTY**

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

7	<b>FIXED ASSETS INVESTMENTS</b>	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	<b>STOCKS</b>		
	Badges (estimated)	1,800	2,100
	Books	584	502
		<u>2,384</u>	<u>2,602</u>
9	<b>DEBTORS</b>		
	Prepayments	<u>3,583</u>	<u>3,156</u>
10	<b>BALANCE AT BANK</b>		
	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	<b>CREDITORS: amounts falling due within one year</b>		
	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)
		<u>158,539</u>	<u>332,246</u>	<u>490,785</u>
13	EMPLOYEES REMUNERATION	2023	2022	
		£	£	
	Total remuneration for the year	-	-	
	Salary	-	-	
	Social Security costs	-	-	
	Pension Contributions	-	-	
		<u>-</u>	<u>-</u>	
	The average number of paid staff for the year	<u>Number 0</u>	<u>Number 0</u>	
14	TRUSTEES' REMUNERATION AND EXPENSES	£	£	
	Remuneration paid to trustees	<u>-</u>	<u>-</u>	
	Expenses paid to trustees for travelling expenses	<u>1,284</u>	<u>1,099</u>	
	Number of trustees reimbursed	<u>Number 5</u>	<u>Number 3</u>	
15	INDEPENDENT EXAMINERS REMUNERATION	2023	2022	
		£	£	
	Fees	<u>900</u>	<u>900</u>	

**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