

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2024

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 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

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

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.

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 2024

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 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	250	0
	<u>250</u>	<u>0</u>
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	480	390

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 Costs £	Deprec- iation £	Support Costs £	2024 Total £	2023 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 Generating Funds	Training	Other Activities	Total	Total
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			31 March 2024 £
		Incoming £	Outgoing £	Transfer £	
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)
		<u>182,042</u>	<u>332,286</u>	<u>514,288</u>
13	EMPLOYEES REMUNERATION	2024	2023	
		£	£	
	Total remuneration for the year	-	-	
	Salary	-	-	
	Social Security costs	-	-	
	Pension Contributions	-	-	
		<u>-</u>	<u>-</u>	
	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	<u>1,959</u>	<u>1,284</u>	
	Number of trustees reimbursed	Number 6	Number 5	
15	INDEPENDENT EXAMINERS REMUNERATION	2024	2023	
		£	£	
	Fees	<u>1,000</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 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

24 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.