

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 £
<b>INCOMING RESOURCES</b>					
<b>Voluntary Income</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>51,001</b>	<b>-</b>	<b>51,001</b>	<b>95,987</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>		<b>49,280</b>	<b>-</b>	<b>49,280</b>	<b>72,328</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>		<b>1,721</b>	<b>-</b>	<b>1,721</b>	<b>23,659</b>
Transfer between funds		-	-	-	-
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>1,721</b>	<b>-</b>	<b>1,721</b>	<b>23,659</b>
<b>OTHER INCOME RESOURCES GAINS AND LOSSES</b>					
Unrealised gains/(losses) on investment assets	7	635	-	635	(156)
<b>NET MOVEMENT IN FUNDS</b>		<b>2,356</b>	<b>-</b>	<b>2,356</b>	<b>23,503</b>
Fund balances brought forward at 1 April 2024		182,042	332,246	514,288	490,785
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH 2025</b>		<b>184,398</b>	<b>332,246</b>	<b>516,644</b>	<b>514,288</b>

**THE SCOUT ASSOCIATION  
WEST MERCIA SCOUT COUNTY**

**BALANCE SHEET  
31 March 2025**

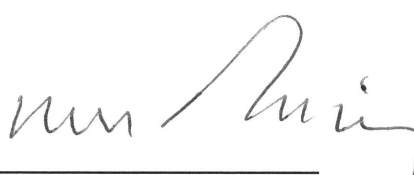
		2025		2024	
	Note	£	£	£	£
<b>UNRESTRICTED FUNDS</b>					
General fund	4		125,433		122,849
Designated funds	4		58,965		59,193
			<u>184,398</u>		<u>182,042</u>
<b>RESTRICTED FUNDS</b>	5		332,246		332,246
			<u>516,644</u>		<u>514,288</u>
Represented by:					
<b>FIXED ASSETS</b>					
Tangible assets	6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

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

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 Costs £	Deprec- iation £	Support Costs £	2025 Total £	2024 Total £
<b>a Cost of Charitable Activities</b>					
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
	<u>9,570</u>	<u>11,521</u>	<u>26,689</u>	<u>47,780</u>	<u>70,978</u>
	Cost of Generating Funds	Training	Other Activities	Total	Total
<b>b Support Costs</b>					
General overheads	10,959	-	-	10,959	13,707
Administrative costs	15,730	-	-	15,730	13,710
	<u>26,689</u>	<u>-</u>	<u>-</u>	<u>26,689</u>	<u>27,417</u>

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
	59,193	0	0	(228)	58,965
 General Fund	 122,849	 51,636	 49,280	 228	 125,433
	182,042	51,636	49,280	-	184,398

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 £
<b>COST</b>					
At 1 April 2024	359,148	70,402	-	2,500	432,050
Additions	-	-	3,988	-	3,988
Disposals	-	-	-	-	-
At 31 March 2025	359,148	70,402	3,988	2,500	436,038
 <b>DEPRECIATION</b>					
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	97,342	61,066	0	1,875	160,283
 <b>NET BOOK VALUE</b>					
At 31 March 2025	261,806	9,336	3,988	625	275,755
 At 31 March 2024	268,378	13,660	0	1,250	283,288



**THE SCOUT ASSOCIATION  
WEST MERCIA SCOUT COUNTY**

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

<b>7</b>	<b>FIXED ASSETS INVESTMENTS</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<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>
<b>8</b>	<b>STOCKS</b>		
	Badges (estimated)	1,250	1,450
	Books	0	700
		<u>1,250</u>	<u>2,150</u>
<b>9</b>	<b>DEBTORS</b>		
	Prepayments	<u>1,725</u>	<u>2,864</u>
<b>10</b>	<b>BALANCE AT BANK</b>		
	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>
<b>11</b>	<b>CREDITORS: amounts falling due within one year</b>		
	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)
		<u>184,398</u>	<u>332,246</u>	<u>516,644</u>
13	EMPLOYEES REMUNERATION	2025	2024	
		£	£	
	Total remuneration for the year	-	-	
	Salary	-	-	
	Social Security costs	-	-	
	Pension Contributions	-	-	
		<u>-</u>	<u>-</u>	
		<u>-</u>	<u>-</u>	
		Number	Number	
		0	0	
	The average number of paid staff for the year	<u>0</u>	<u>0</u>	
14	TRUSTEES' REMUNERATION AND EXPENSES	£	£	
	Remuneration paid to trustees	<u>-</u>	<u>-</u>	
	Expenses paid to trustees for travelling expenses	<u>2,367</u>	<u>1,959</u>	
		<u>2,367</u>	<u>1,959</u>	
		Number	Number	
		5	6	
	Number of trustees reimbursed	<u>5</u>	<u>6</u>	
15	INDEPENDENT EXAMINERS REMUNERATION	2025	2024	
		£	£	
	Fees	<u>1,300</u>	<u>1,000</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 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