

STAFFORDSHIRE COUNTY SCOUT COUNCIL**TRUSTEES' ANNUAL REPORT**

for the period from 01/04/2022 to 31/03/2023

**Reference and administration details**

Charity name
The Scout Association registered number
Registered charity number
Charity's principal address

Staffordshire County Scout Council
0152
1021182
County Office, Town Meadow Way
Unit 3 Uttoxeter Business Centre
Town Meadow Way
Uttoxeter ST14 8AZ

Names of the charity trustees who manage the charity

Trustee name	Appointment	Dates	Appointment
Mr R Williams ^{4,5}	County Chair	To 16/03/2023	Staffordshire County Scout Council
Mrs J Brocklehurst ^{2,4,5}	County Commissioner	To 31/12/2022	The Scout Association
Mr R Williams ^{2,4,5}	County Lead Volunteer	From 01/01/2023	The Scout Association
Mrs J C Gilbert ^{4,5}	County Treasurer		Staffordshire County Scout Council
Mrs H J Wilcox ^{2,4,5}	County Secretary		The County Executive Committee
Miss I Boote ²	County Youth Commissioner	To 22/03/2023	Staffordshire County Scout Council
Mrs A Auckland		To 10/10/2022	Staffordshire County Scout Council
Mrs E M Bromley ¹			Staffordshire County Scout Council
Mrs E Birch ^{1,2,5}	County Chair	From 24/03/2023	Staffordshire County Scout Council
Mr P A Creaser ^{4,5}			Staffordshire County Scout Council
Mr N J Cunliffe ¹		From 26/04/2022	Staffordshire County Scout Council
Mr N Evans ²			Staffordshire County Scout Council
Mr B Field ¹			Staffordshire County Scout Council
Mr D Hancock			Staffordshire County Scout Council
Mr C Leader ²			Staffordshire County Scout Council
Mr K Levene ¹		To 13/09/2022	Staffordshire County Scout Council
Mr N Moss ¹		From 04/10/2022	Staffordshire County Scout Council
Mr S Norman ²			Staffordshire County Scout Council
Mr A Preston ¹			Staffordshire County Scout Council
¹ = Nominated by County Commissioner ² = Member of the Appointments Advisory Committee ⁴ = Member of the Finance Sub Committee ⁵ = Member of the Emergency Committee			

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
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Names and addresses of advisors		
Type of advisor	Name	Address
Bank	Unity Trust Bank	Nine Brindley Place, Birmingham, B1 2HB
Accountants	VAST Services 1920	The Dudson Centre, Hope Street, Hanley Stoke on Trent ST1 5DD

Structure, governance, and management

Type of Governing document	Our governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association ("POR").
How the charity is constituted	Staffordshire County Scout Council ("The County") is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The County Lead Volunteer is appointed by The Scout Association. The County Secretary is a part-time paid employee of the charity and is appointed by the County Executive Committee. All the other trustees are either (a) nominated by the County Lead Volunteer and approved or (b) directly elected at the Annual General Meeting of the charity or (c) are co-opted by the County Trustee Board.

Additional governance issues

	<p>The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the County which is an educational charity. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.</p> <p>Members of the Trustee Board are required to complete 'Essential Information for Trustee Board training within the first 5 months of joining the Board unless they have already completed the requisite training in another role. They are also required to complete mandatory GDPR, Safety and Safeguarding training.</p> <p>Disclosure and Barring Service checks are carried out prior to commencement of Trusteeship. These checks are repeated every five years in line with POR.</p>
	Except for the County Secretary who is our employee, we all give our time voluntarily and receive no remuneration. Travelling and any other reasonable expenses are paid when claimed.
	<p>We have a duty to report on the charity's public benefit in our Annual Report. We have assessed our aims, activities, and charitable objectives, which are to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.</p> <p>The Scout Association complies with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.</p>

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
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	<p>Identifiable benefit: The way in which Scouting is carried out helps young people develop towards their full potential; this benefit is directly linked to the Purpose of Scouting.</p> <p>Public benefit: Scouting is a national Association open to young people aged from 4-25. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to members under the age of 18, the benefits of Scouting are not constrained by the member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. Nationally, there are funds available for uniform and activities so that young people are not excluded from activities if they are unable to pay. Any private benefits of Scouting are incidental. The benefits of Scouting are further demonstrated throughout this report.</p>
	<p>We have completed our review of the major risks to the charity and have annual renewal procedures in place to manage these risks. We have in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. We are not dependent on any particular donors.</p>

Objectives and activities	
<p>Summary of the objects of the charity set out in its governing documents</p>	<p>Our Mission - Scouting in Staffordshire exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>Our Values - 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.</p> <p>Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> • 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

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
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<p>Summary of the main activities undertaken for the public benefit in relation to these objects</p>	<p>Our activities for the year continued to be in line with the Scout Association national strategy "Skills For Life: Our plan to deliver better futures".</p> <p>The focus of our activities was to deliver a quality programme of youth-oriented activities, Young Leader training, Queen's and King's Scout Awards and the Duke of Edinburgh Awards scheme and to provide support to adult volunteers through training and development.</p> <p>The programme benefits our young people by developing their self-confidence and social skills alongside practical and life skills.</p> <p>We welcome all young people regardless of background, faith, gender, or personal circumstances.</p> <p>We kept in mind the Charity Commission's guidance on public benefit at our County Trustee Board meetings.</p>
<p>Contribution made by volunteers</p>	<p>A great contribution is made by our adult volunteers, and we are grateful for the many hours they have spent listening to and encouraging our young people and working with them. Without this valuable contribution of time, energy, and expertise we would not have been able to achieve so much.</p>

Achievements and performance

<p>Summary of the Main achievements of the charity during the Year.</p>	<p>During much of the last year, we have returned to face-to-face scouting in most areas. After a drop in numbers last year, we are now well on the way to recovering to pre-pandemic numbers. In addition, our new squirrel's section for 4-6 years olds is very popular many groups are opening squirrel dreys. Our volunteers have shown fantastic creativity and have developed exciting programmes for our young people to engage with. Many outdoor camps, hiking adventures and experiences on the water have been had. The young people and the leaders have thoroughly enjoyed being back outdoors and face-to-face.</p> <p>499 Beavers gained their Chief Scout Bronze Award; 489 Cubs their Silver Award; 227 Scouts their Gold Award; 44 Explorers their Platinum Award and 9 Explorers their Diamond Award. In addition, 77 young people earned the Bronze Duke of Edinburgh Award, 27 the Silver and 18 the Gold. 4 young people achieved the Young Leader Belt and 6 the Queen's Scout Award, the highest award for a young person.</p> <p>We also recognised adults who received national awards including 41 Chief Scout Commendations, 26 Awards for Merit and 1 Bar to the Award for Merit. We also recognised people who have given specially distinguished service while holding adult roles for a period of not less than twenty years with 6 Silver Acorns, and 3 Silver Wolves awarded.</p> <p>After the cancellations of previous international events, trips to South Korea for the World Scout Jamboree and Kandersteg are taking place this summer.</p> <p>Our Remembrance Day parades, and St Georges Day celebrations went ahead as usual this year and were extremely well attended.</p>
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
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	<p>Scouting in Staffordshire continues to reach significant numbers of young people we have seen an increase in membership of about 4% over the past year. At the annual census in January 2023, we recorded 10,543 members – 7,643 youth members and 2,900 adult volunteers.</p> <p>In the year ahead we look forward to working to support the implementation of the significant changes for Scouting UK and how this will improve the experience for volunteers and young people.</p> <p>In Staffordshire, we want to give as many young people as possible the opportunity to experience Scouting and the chance to gain valuable skills for life. We cannot do this without the tireless work of all our volunteers. On behalf of the Trustees, we thank them all.</p> <p>Elizabeth Birch</p> <p>County Chair</p>
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Financial review	
Basis of Preparation	<p>These financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011. Staffordshire County Scout Council meets the definition of a public benefit entity under FRS102.</p>
Brief statement of the charity's policy on reserves	<p>We have examined the Charity's requirements for reserves considering its main risks. We have established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets held should represent 6 months expenditure ensuring the provision of a suitable contingency to protect the continuity of its activities for the foreseeable future, circa £31,000 plus £10,000 to fund cashflows for large events.</p> <p>At the year-end the County held £111,875 (2022: £107,196) of unrestricted cash reserves.</p>
Sources and use of Funds including investments	<p>Our main sources of funds this year have been the County Levy, a subscription paid by all youth members (i.e., those aged 4 – 17).</p> <p>The majority of our income this year has been applied to covering fixed costs. Activities have been operated on the basis that they are self-funding.</p> <p>POR sets out the way our funds may be invested. We have therefore adopted a low-risk strategy to the investment of our funds. This does involve using an account that requires a period of notice before funds may be withdrawn. All funds are held in cash using only mainstream banks or building societies. The Executive Committee regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements.</p> <p>We do not make grants to outside organisations.</p>

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Plans for Future Periods

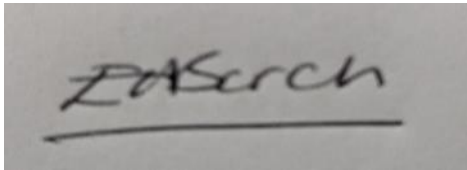
At the end of the Financial Year, the Trustees were able to set a budget for the year ahead and have also included some provision to support the transformation required to implement the new changes from the Scout Association.

Over the coming year the Trustee's will continue a strategy where most activities will aim to be self-funding, but will invest in areas such as activity training, and equipment funding.

Declaration

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

Signed on behalf of the charity's trustees

Signature	
Full names	Elizabeth Birch
Position	County Chair
Date	02 August 2023

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2022/2023 (continued)**

**County Treasurer's Report
For the Year Ended 31st March 2023**

The financial statements are detailed on pages 9 to 19.

The financial year was one of recovery for the Charity following the impact of Covid 19 in the previous year.

Member numbers increased significantly year on year, bringing numbers back to pre-Covid levels. This meant an increase in the County Levy income which is our main source of funds to £56k a £10k increase over the previous year.

Income from Activities was up by £180k. Spend on core activities (water, mountain activities etc) was relatively unchanged with the increase in income being entirely due to income for foreign trips. After suspending foreign travel during Covid there are two foreign trips happening in 2023, the World Scout Jamboree and a summer trip to Kandersteg.

This was also reflected in Activities cost with an increase in expenditure for these foreign trips.

Expenditure on charitable activities was £48k an increase of £5k. This is the expenditure relating to the overheads of the Charity. Expenditure includes the running of the County office, insurances, licences, and funding of Online Scouting Manager across the County. These costs are largely fixed, but a small increase has been seen in the variable element as activity in the County increased.

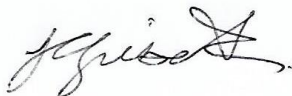
The year ended, with the Unrestricted (General) Fund producing a surplus of £64,999 (2022: deficit of £253). Of this surplus £60,321 related to foreign trips which are treated as designated funds and £4,678 to the general fund. The surplus on foreign trips is a timing difference. The trips are expected to break even and much of this money has already been committed with the trips taking place in Summer 2023.

Total Capital Reserves stand at £202,899 (2022 £137,900).

Restricted funds of £6,992 (2022 £6,992) (see note 15) remain unchanged although the Charity is actively seeking to distribute this fund.

The year-end cash balance of £487,574 includes membership subscriptions paid in advance of £246,710 of which £56,704 is retained within the County as the County Levy, the remainder being paid to HQ Scouting.

The next year will see increased activity as the Charity is able to provide a full programme and continue on its transformation journey.



Joanne Gilbert
County Treasurer
02 August 2023

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Independent Examiner's Report to the trustee Staffordshire County Scout Council

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9-19.

Respective responsibilities of trustee and examiner

As the charity's trustee of Staffordshire County Scout Council (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Staffordshire County Scout Council are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

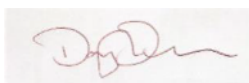
Independent examiner's statement

Since Staffordshire County Scout Council's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Staffordshire County Scout Council as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date:01 August 2023

STAFFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2023

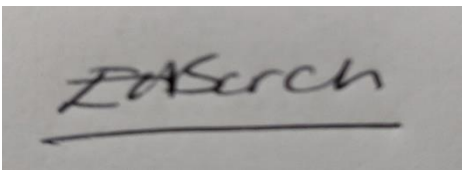
Income	Note	2023			2022		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
HQ Membership Subscriptions		246,710	0	246,710	208,764	0	208,764
Less paid to Scouts		(246,710)	0	(246,710)	(208,764)	0	(208,764)
		0	0	0	0	0	0
Income							
Voluntary income	3	24	0	24	12,696	0	12,696
Income from specific activities for generating funds	4	218,033	0	218,033	38,488	0	38,488
Income from Investments	5	384	0	384	229	0	229
Other income sources	6	56,704	0	56,704	46,392	0	46,392
Total Income		275,144	0	275,144	97,805	0	97,805
Expenditure							
Expenditure on Specific Activities	7	161,673	0	161,673	54,712	0	54,712
Expenditure on Charitable Activities	8	48,472	0	48,472	43,346	0	43,346
Total Expenditure		210,145	0	210,145	98,058	0	98,058
Net Income/(Expenditure)		64,999	0	64,999	(253)	0	(253)
Reconciliation of Funds							
Total Funds brought forward		130,908	6,992	137,900	131,161	6,992	138,153
Total Funds carried forward		195,907	6,992	202,899	130,908	6,992	137,900

The annexed notes on pages 11 to 19 form part of these financial statements.

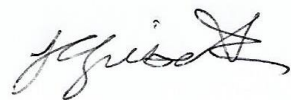
STAFFORDSHIRE COUNTY SCOUT COUNCIL

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	10		1,268		1,893
Investments	11		53,197		52,831
			54,465		54,724
Current Assets					
Debtors	12	546		1,523	
Cash at bank and in hand		487,574		310,661	
		488,120		312,184	
Liabilities					
Creditors falling due within one year	13	(339,686)		(229,008)	
Net Current Assets			148,434		83,176
Net Assets			202,899		137,900
Represented by:-					
Unrestricted Funds					
General funds	14		111,874		107,196
Designated funds	14		84,033		23,712
Restricted Funds	15		6,992		6,992
Total Charity Funds	16		202,899		137,900

The financial statements were approved by the Charity's Trustees on 2 August 2023 and signed on their behalf by



E Birch
County Chair



J Gilbert
County Treasurer

The annexed notes on pages 11 to 19 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st March 2023

1. Accounting policies

Basis of preparation and assessment of going concern

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) (Effective 1 January 2019) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no uncertainties about the charity's ability to continue as a going concern over the next twelve months.

1.1. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2. Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are not any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

1.4. Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

1.5. Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Boats and Trailers	10% straight line
Fixtures, fittings, and equipment	20% straight line
Computer equipment and software, activity equipment	33% straight line

1.8. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.9. Stock

Stock is valued at the lower of cost and net realisable value.

1.10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11. Liabilities

Liabilities are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. Voluntary Income

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Donations	24	0	24	1,400	0	1,400
Government Grants	0	0	0	11,296	0	11,296
	<u>24</u>	<u>0</u>	<u>24</u>	<u>12,696</u>	<u>0</u>	<u>12,696</u>

Government Grants

The Charity received no Government assistance during the year under review. (2022: £11,296)

4. Specific activities for generating funds

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
County Events	2,605	0	2,605	1,615	0	1,615
Duke of Edinburgh	6,351	0	6,351	6,155	0	6,155
World Scout Jamboree	112,442	0	112,442	17,847	0	17,847
Kandersteg 2023	87,205	0	87,205	0	0	17,848
Eurojam	0	0	0	5,227	0	5,227
Mountain and Caving Activities	3,295	0	3,295	2,535	0	2,535
Other Income	0	0	0	931	0	931
Target Shooting	430	0	430	0	0	0
Water Activities	3,345	0	3,345	1,493	0	1,493
Young Leaders & Youth Team	2,360	0	2,360	2,685	0	2,685
	<u>218,033</u>	<u>0</u>	<u>218,033</u>	<u>38,488</u>	<u>0</u>	<u>38,488</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Bank Interest Receivable	18	0	18	1	0	1
Building Society Interest	366	0	366	228	0	228
	<u>384</u>	<u>0</u>	<u>384</u>	<u>229</u>	<u>0</u>	<u>229</u>

6. Other incoming sources

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
County Levy	56,704	0	56,704	46,392	0	46,392
	<u>56,704</u>	<u>0</u>	<u>56,704</u>	<u>46,392</u>	<u>0</u>	<u>46,392</u>

7. Specific Activities Costs

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Activity permits	615	0	615	0	0	0
Activities Equipment	1,805	0	1,805	0	0	0
County Events	5,654	0	5,654	3,668	0	3,668
Duke of Edinburgh	4,382	0	4,382	6,570	0	6,570
World Scout Jamboree	112,534	0	112,534	20,103	0	20,103
Kandersteg 2023	22,184	0	22,184	0	0	0
Eurojam	2,593	0	2,593	12,191	0	12,191
Ghana 2020	2,014	0	2,014	3,750	0	3,750
International	7	0	7	0	0	0
Mountain and Caving Activities	3,892	0	3,892	4,063	0	4,063
New Section Development	300	0	300	1,200	0	1,200
Other Training Expenses	690	0	690	1,280	0	1,280
Programme Expenses	0	0	0	424	0	424
Programme Team expenses	518	0	518	309	0	309
Water Activities	2,652	0	2,652	1,154	0	1,154
Target Shooting Activities	451	0	451	0	0	0
Transformation Programme	913	0	913	0	0	0
Other Expenditure	468	0	468	0	0	0
	<u>161,673</u>	<u>0</u>	<u>161,673</u>	<u>54,712</u>	<u>0</u>	<u>54,712</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

8. Charitable activities costs

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Administration Salaries	19,863	0	19,863	19,667	0	19,667
AGM	672	0	672	594	0	594
Lead Volunteer Expenses	1,206	0	1,206	630	0	630
Depreciation	975	0	975	2,036	0	2,036
General Administration	11,819	0	11,819	8,506	0	8,506
Hire of Venues	11	0	11	35	0	35
Independent Examination Fees	1,045	0	1,045	900	0	900
Insurance	1,705	0	1,705	1,388	0	1,388
IT Charges	411	0	411	667	0	667
Pension Costs	813	0	813	1,038	0	1,038
Presentation and Awards	75	0	75	148	0	148
Printing, Postage and Telephone	1,184	0	1,184	1,106	0	1,106
Rent	6,605	0	6,605	6,605	0	6,605
Support Expenses	78	0	78	0	0	0
Trustee Expenses	710	0	710	28	0	28
Other Expenses	1,300	0	1,300	0	0	0
	48,472	-	48,472	43,346	0	43,346

9. Trustees' remuneration and expenses

The key management personnel of the charity is the County Secretary. The benefits of the key management personnel of the Trust were salary £19,863 (2022: £19,875) and pension contribution £813 (2022: £829). 4 Trustee's were reimbursed a total of £710 (2022: 1 Trustee £28) for out-of-pocket expenses.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

10. Tangible fixed assets

	Fixtures, Fitting & Equipment £	Total £
Cost		
At 1 st April 2022	30,044	30,044
Additions	350	350
Disposals	0	0
At 31st March 2023	30,394	30,394
Depreciation		
At 1st April 2022	28,151	28,151
Charge for the year	975	975
Disposals		0
At 31st March 2023	29,126	29,126
Net book values		
At 31st March 2023	1,268	1,268
At 31st March 2022	1,893	1,893

11. Fixed asset investments

Cash held as part of the investment portfolio

	2023 £	2022 £
Building Society Account	53,197	52,831
	53,197	52,831

12. Debtors

	2023 £	2022 £
Prepayment	546	1,523
	546	1,523

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

13. Creditors: amounts falling due within one-year

	2023	2022
	£	£
Membership Subscriptions in Advance	334,346	224,386
Fees and Deposits in Advance	175	0
Accruals and Deferred Income	5,165	4,622
	<u>339,686</u>	<u>229,008</u>

14. Unrestricted funds of the Charity

	General Fund	Designated Fund	Total
	£	£	£
At the beginning of the year	107,196	23,712	130,908
Movement in fund in the year	4,678	60,321	64,999
	<u>111,874</u>	<u>84,033</u>	<u>195,907</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

The designated funds all relate to foreign trips. There were two trips that were cancelled due to Covid-19 for which funds of £20,837 are still held. £7,926 relates to the Eurojam trip and £12,911 to the Ghana trip. These funds are declining as post Covid participants find alternative opportunities to utilise these funds. The remaining £63,196 relates to funds held for trips to Kandersteg and the World Scout Jamboree both of which are taking place in summer 2023.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

15. Restricted funds

	Opening Balance £	Net Incoming Resources £	Transfer £	Closing Balance £
Inclusivity Fund	6,992	0	0	6,992
	6,992	0	0	6,992
	6,992	0	0	6,992

Restricted funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The Inclusivity Fund represents the income earned on the Endowment Fund (which was incorporated into the Inclusivity Fund in 2011), together with other donations earmarked to be spent on the furtherance of Special Needs Scouting after deducting any eligible expenditure.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Fund balances at 31st March						
Are represented by:						
Tangible fixed assets	1,268	0	1,268	1,893	0	1,893
Fixed asset Investments	53,197	0	53,197	52,831	0	52,831
Current assets	481,128	6,992	488,120	305,192	6,992	312,184
Less Current liabilities	(339,686)	0	(339,686)	(229,008)	0	(229,008)
Net Assets	195,907	6,992	202,899	130,908	6,992	137,900

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

17. Capital commitments

There were no capital commitments authorised or contracted for at the year end.

18. Taxation

The Charity is exempt from taxation on any income or capital gains.

19. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf It collects membership subscriptions. HQ Membership subscriptions of £246,710 in the year (2022: £208,764) are shown on the Statement of Financial Activities.

20. Non-adjusting event after the financial period

Membership numbers have recovered to pre pandemic levels. The Trustees recognise that there is still some small risk arising from the Covid-19 pandemic in relation to International Travel. Risk reviews are in place to ensure that this risk is managed.