

**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  
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 2021**

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

**THE SCOUT ASSOCIATION  
WEST MERCIA SCOUT COUNTY**

**BALANCE SHEET  
31 March 2021**

	Note	£	2021 £	£	2020 £
<b>UNRESTRICTED FUNDS</b>					
General fund	4		80,597		62,753
Designated funds	4		80,259		56,003
			<u>160,856</u>		<u>118,756</u>
<b>RESTRICTED FUNDS</b>	<b>5</b>		<b>327,746</b>		<b>323,626</b>
			<u><b>488,602</b></u>		<u><b>442,382</b></u>
<b>Represented by:</b>					
<b>FIXED ASSETS</b>					
Tangible assets	6		294,174		287,808
Investments	7		15,427		25,670
			<u>309,601</u>		<u>313,478</u>
<b>CURRENT ASSETS</b>					
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	
<b>NET CURRENT ASSETS</b>			<b>179,001</b>		<b>128,904</b>
			<u><b>488,602</b></u>		<u><b>442,382</b></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
		£	£
	<b>a Membership Subscriptions</b>		
	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>b Donations, Grants and Similar Income</b>		
	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>
	<b>c Activities in Furtherance of The Charity's Objects</b>		
	Training Fees	3,663	9,489
	Other activity income	1,446	20,663
		<u>5,109</u>	<u>30,152</u>
	<b>d Investment Income</b>		
	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>
	<b>e Activities for Generating Funds</b>		
	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	Depreciation	Support Costs	2021 Total	2020 Total
		£	£	£	£	£
	<b>a Cost of Charitable Activities</b>					
	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>b Support Costs</b>					
	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
	<b>56,003</b>	<b>5,730</b>	<b>2,405</b>	<b>20,931</b>	<b>80,259</b>
 General Fund	 62,753	 63,961	 24,786	 (20,931)	 80,597
	<b>118,756</b>	<b>69,691</b>	<b>27,191</b>	<b>-</b>	<b>160,856</b>

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 £
<b>COST</b>				
At 1 April 2020	344,378	32,918	23,747	401,043
Additions	14,770	-	-	14,770
Disposals	-	-	-	-
At 31 March 2021	<b>359,148</b>	<b>32,918</b>	<b>23,747</b>	<b>415,813</b>
<b>DEPRECIATION</b>				
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	<b>71,057</b>	<b>28,245</b>	<b>22,337</b>	<b>121,639</b>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<b>288,091</b>	<b>4,673</b>	<b>1,410</b>	<b>294,174</b>
At 31 March 2020	<b>279,892</b>	<b>5,502</b>	<b>2,414</b>	<b>287,808</b>



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

**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2021**

7	<b>FIXED ASSETS INVESTMENTS</b>	<b>2021</b> £	<b>2020</b> £
	<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	<b>STOCKS</b>		
	Badges (estimated)	2,100	2,600
	Books	256	263
		<u>2,356</u>	<u>2,863</u>
9	<b>DEBTORS</b>		
	Prepayments	1,275	275
	Sundry debtors	-	-
		<u>1,275</u>	<u>275</u>
10	<b>BALANCE AT BANK</b>		
	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	<b>CREDITORS: amounts falling due within one year</b>		
	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	<b>ANALYSIS OF NET ASSETS BY FUND</b>	<b>Un- Restricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
	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)
		<b><u>160,856</u></b>	<b><u>327,746</u></b>	<b><u>488,602</u></b>
13	<b>EMPLOYEES REMUNERATION</b>		<b>2021 £</b>	<b>2020 £</b>
	Total remuneration for the year			
	Salary		-	-
	Social Security costs		-	-
	Pension Contributions		-	-
			<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>
	The average number of paid staff for the year		<b>Number <u>0</u></b>	<b>Number <u>0</u></b>
14	<b>TRUSTEES' REMUNERATION AND EXPENSES</b>		<b>£</b>	<b>£</b>
	Remuneration paid to trustees		<u>-</u>	<u>-</u>
	Expenses paid to trustees for travelling expenses		<u>269</u>	<u>2,341</u>
			<u>269</u>	<u>2,341</u>
	Number of trustees reimbursed		<b>Number <u>4</u></b>	<b>Number <u>6</u></b>
15	<b>INDEPENDENT EXAMINERS REMUNERATION</b>		<b>2021 £</b>	<b>2020 £</b>
	Fees		<u>800</u>	<u>800</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 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:

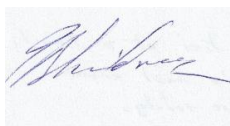
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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*