

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

**STATEMENT OF ACCOUNTS**  
**YEAR ENDED 31 MARCH 2022**

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

**CHARITY INFORMATION**

<b>Registered Office:</b>	<b>177 Newton Road Great Barr Birmingham B43 6HN</b>
<b>Independent Examiner:</b>	<b>M Cupitt FCCA Lancaster Clements Limited Certified Accountants Stanley House 27 Wellington Road Bilston Wolverhampton West Midlands WV14 6AH</b>
<b>Solicitors</b>	<b>Enoch Evans 6-9 Hatherton Road Walsall WS1 1XS</b>

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
<b>Voluntary Income</b>					
Membership Subscriptions	2a	28,152	-	28,152	43,321
Donations/Grants	2b	10,704	4,500	15,204	23,651
Income from charitable activities	2c	1,204	-	1,204	5,109
Income from generating funds					
Investment income	2d	185	-	185	233
Other	2e	723	-	723	709
<b>TOTAL INCOMING RESOURCES</b>		<b>40,968</b>	<b>4,500</b>	<b>45,468</b>	<b>73,023</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds		540	-	540	500
Cost of charitable activities	3a	36,868	-	36,868	25,891
Governance		900	-	900	800
<b>TOTAL RESOURCES EXPENDED</b>		<b>38,308</b>	<b>-</b>	<b>38,308</b>	<b>27,191</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
Transfer between funds		2,660	4,500	7,160	45,832
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>2,660</b>	<b>4,500</b>	<b>7,160</b>	<b>45,832</b>
<b>OTHER INCOME RESOURCES GAINS AND LOSSES</b>					
Unrealised gains/(losses) on investment assets	7	314	-	314	388
<b>NET MOVEMENT IN FUNDS</b>		<b>2,974</b>	<b>4,500</b>	<b>7,474</b>	<b>46,220</b>
Fund balances brought forward at 1 April 2021		160,856	327,746	488,602	442,382
<b>FUND BALANCES CARRIED FORWARD AT 31 MARCH 2022</b>		<b>163,830</b>	<b>332,246</b>	<b>496,076</b>	<b>488,602</b>

THE SCOUT ASSOCIATION  
WEST MERCIA SCOUT COUNTY

BALANCE SHEET  
31 March 2022

	Note	£	2022 £	£	2021 £
<b>UNRESTRICTED FUNDS</b>					
General fund	4		82,822		80,597
Designated funds	4		81,008		80,259
			<u>163,830</u>		<u>160,856</u>
<b>RESTRICTED FUNDS</b>	5		332,246		327,746
			<u>496,076</u>		<u>488,602</u>
Represented by:					
<b>FIXED ASSETS</b>					
Tangible assets	6		298,602		294,174
Investments	7		16,251		15,427
			<u>314,853</u>		<u>309,601</u>
<b>CURRENT ASSETS</b>					
Stocks	8	2,602		2,356	
Debtors	9	3,156		1,275	
Balance at bank	10	256,894		273,247	
			<u>262,652</u>	<u>276,878</u>	
Less CREDITORS: amounts falling due within one year	11	81,429		97,877	
			<u>181,223</u>	<u>179,001</u>	
<b>NET CURRENT ASSETS</b>			<u>496,076</u>		<u>488,602</u>

The financial statements were approved by the Trustees on 21 September 2022 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 2022

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 over 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 2022

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 2022**

<b>2</b>	<b>INCOMING RESOURCES</b>	<b>2022</b>	<b>2021</b>
		£	£
	<b>a Membership Subscriptions</b>		
	Subscriptions	156,596	186,901
	Less: Paid to The Scout Association	(126,684)	(141,104)
	Rebate to Districts	(1,760)	(2,476)
		<b>28,152</b>	<b>43,321</b>
	<b>b Donations, Grants and Similar Income</b>		
	Grants:	10,704	19,431
	Donations: General	-	100
		10,704	19,531
	Donations: Headquarters building and equipment fund	4,500	4,120
		<b>15,204</b>	<b>23,651</b>
	<b>c Activities in Furtherance of The Charity's Objects</b>		
	Training Fees	1,204	3,663
	Other activity income	-	1,446
		<b>1,204</b>	<b>5,109</b>
	<b>d Investment Income</b>		
	Quoted investments	25	-
	Short Term Investment Service	2	53
	Building Society interest	10	19
	Other deposit interest	148	161
		<b>185</b>	<b>233</b>
	<b>e Activities for Generating Funds</b>		
	Retail/mail order/e-bay sales	<b>723</b>	<b>709</b>

Of the total income of £45,468 (2021: £73,023) £40,968 (2021: £68,903) related to unrestricted funds and £4,500 (2021: £4,120) related to restricted funds.

<b>3</b>	<b>RESOURCES EXTENDED</b>	<b>Direct Costs</b>	<b>Depreciation</b>	<b>Support Costs</b>	<b>2022 Total</b>	<b>2021 Total</b>
		£	£	£	£	£
	<b>a Cost of Charitable Activities</b>					
	Training costs	377	1,004		1,381	1,185
	Other activity costs	6,509	7,387	21,591	35,487	24,706
	Development	-	-	-	-	-
		<b>6,886</b>	<b>8,391</b>	<b>21,591</b>	<b>36,868</b>	<b>25,891</b>
		<b>Cost of Generating Funds</b>	<b>Training</b>	<b>Other Activities</b>	<b>Total</b>	<b>Total</b>
	<b>b Support Costs</b>					
	General overheads	7,128	-	-	7,128	4,789
	Administrative costs	14,463	-	-	14,463	10,345
		<b>21,591</b>	<b>-</b>	<b>-</b>	<b>21,591</b>	<b>15,134</b>

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £38,308 (2021: £27,191) related to unrestricted funds and £Nil (2021: £Nil) related to restricted funds.

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

**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2022**

4 UNRESTRICTED FUNDS	B/F	Income	Expendi- ture	Transfers/ revaluations	C/F
	£	£	£	£	£
<i>Designated funds</i>					
Training team	22,101	-	1,381	-	20,720
Badge Secretary	13,077	870	540	-	13,407
World Jamboree Unit	1,500	-	-	1,800	3,300
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>80,259</u>	<u>870</u>	<u>1,921</u>	<u>1,800</u>	<u>81,008</u>
 General Fund	 80,597	 40,412	 36,387	 (1,800)	 82,822
	<u>160,856</u>	<u>41,282</u>	<u>38,308</u>	<u>-</u>	<u>163,830</u>

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS	1 April 2021	Movement		Transfer	31 March 2022
	£	Incoming £	Outgoing £	£	£
Headquarters building and equipment fund	327,746	4,500	-	-	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
	£	£	£		£
<i>COST</i>					
At 1 April 2021	359,148	32,918	23,747	-	415,813
Additions	-	10,319	-	2,500	12,819
Disposals	-	-	-	-	-
At 31 March 2022	<u>359,148</u>	<u>43,237</u>	<u>23,747</u>	<u>2,500</u>	<u>428,632</u>
 <i>DEPRECIATION</i>					
At 1 April 2021	71,057	28,245	22,337	-	121,639
Charge for the year	6,571	816	1,004	-	8,391
Eliminated on disposals	-	-	-	-	-
At 31 March 2022	<u>77,628</u>	<u>29,061</u>	<u>23,341</u>	<u>-</u>	<u>130,030</u>
 <i>NET BOOK VALUE</i>					
At 31 March 2022	<u>281,520</u>	<u>14,176</u>	<u>406</u>	<u>2,500</u>	<u>298,602</u>
At 31 March 2021	<u>288,091</u>	<u>4,673</u>	<u>1,410</u>	<u>-</u>	<u>294,174</u>



THE SCOUT ASSOCIATION  
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS  
YEAR ENDED 31 MARCH 2022

7	<b>FIXED ASSETS INVESTMENTS</b>	2022	2021
		£	£
	<i>Quoted Investments</i>		
	Market value at 1 April 2021	1,675	1,287
	Increase in market value	314	388
	Market value at 31 March 2022	<u>1,989</u>	<u>1,675</u>
	Historical cost at 31 March 2022 £2,150 (2021: £2,150)		
	<i>Unquoted Investments</i>		
	Scout Association investment	4,036	3,536
	Tipton & Coseley Building Society	10,226	10,216
		<u>14,262</u>	<u>13,752</u>
	Total investments at market value at 31 March 2022	<u>16,251</u>	<u>15,427</u>
8	<b>STOCKS</b>		
	Badges (estimated)	2,100	2,100
	Books	502	256
		<u>2,602</u>	<u>2,356</u>
9	<b>DEBTORS</b>		
	Prepayments	<u>3,156</u>	<u>1,275</u>
10	<b>BALANCE AT BANK</b>		
	Virgin Current Bank	90,528	116,395
	Virgin Training Team Current Account	20,315	20,692
	Barclays Prime Account	73,162	71,627
	Cater Allen Private Bank	68,758	63,656
	Barclays WJ Account	4,131	877
		<u>256,894</u>	<u>273,247</u>
11	<b>CREDITORS: amounts falling due within one year</b>		
	Accrued expenses	2,174	897
	Deposits	79,255	96,980
		<u>81,429</u>	<u>97,877</u>

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

**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2022**

12	ANALYSIS OF NET ASSETS BY FUND	Un- Restricted Funds £	Restricted Funds £	Total £
	Tangible fixed assets	-	298,602	298,602
	Investments	12,215	4,036	16,251
	Current assets	233,044	29,608	262,652
	Less: Current liabilities	(81,429)	-	(81,429)
		163,830	332,246	496,076
13	EMPLOYEES REMUNERATION		2022 £	2021 £
	Total remuneration for the year		-	-
	Salary		-	-
	Social Security costs		-	-
	Pension Contributions		-	-
			-	-
			Number	Number
	The average number of paid staff for the year		0	0
14	TRUSTEES' REMUNERATION AND EXPENSES		£	£
	Remuneration paid to trustees		-	-
	Expenses paid to trustees for travelling expenses		1,099	269
			Number	Number
	Number of trustees reimbursed		3	4
15	INDEPENDENT EXAMINERS REMUNERATION		2022 £	2021 £
	Fees		900	800

**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 2022, 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

21 September 2022