

**WEST SUSSEX
COUNTY SCOUTS**

**ANNUAL REVIEW
2020 - 2021**

OUR STRATEGIC OBJECTIVES

Due to the impact of the Covid pandemic The Scout Association has extended its Skills for Life strategy to 2025 with these same objectives remaining in place:

GROWTH

We believe Scouting changes lives so we want to give every young person in the UK the opportunity to join.

INCLUSIVITY

Everyone, regardless of their background, should be able to participate in Scouting.

YOUTH SHAPED

Every young person should be shaping their experience and developing their leadership potential.

COMMUNITY IMPACT

Through community impact projects, Scouting makes a difference not just to the individual but to whole communities.

SKILLS FOR LIFE STRATEGY

The programmes of work that will help us to achieve our strategy have been revised and now include two new objectives of 'Digital' and 'Early Years':

PROGRAMME

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools

PEOPLE

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

PERCEPTION

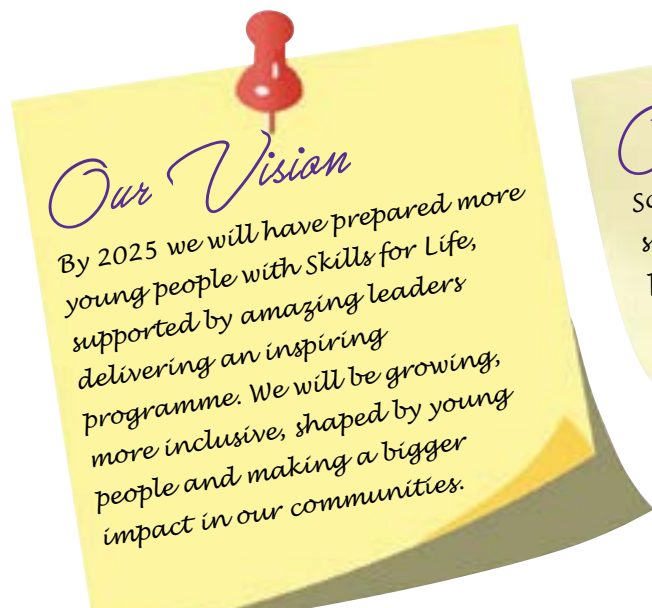
Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

DIGITAL

Embedding our digital principles and transforming the Scouting experience with better digital tools

EARLY YEARS

Provide more young people with Skills for Life through a new section for four and five year olds



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COUNTY CHAIRMAN

This past year was unprecedented with the Covid pandemic making dramatic changes to all our lives. Many have helped children with home schooling and worked from home and some may have been furloughed or made redundant. My heartfelt thoughts are with those who may have been seriously ill or have lost their loved ones.

During the year to March 2021, the County Executive Committee increased the frequency of its meetings holding eleven scheduled or extraordinary meetings. All these, and the District Senior Officers' meeting, were held online using Microsoft Teams. My thanks go to all colleagues for adapting to this new way of working. Looking forward, we intend to continue to hold some of our meetings online, saving on travel expenses and volunteer time and reducing our carbon footprint.

At the AGM Roger Mourton and Zoe Chartres resigned, and I thank them both for their combined total of 18 years' service and their contributions to the Executive Committee. I am very pleased to report that we recruited three new members to the committee this year; Ben Hardcastle, a Scout Leader and Group Treasurer, Tony Hall, Deputy County Commissioner and Chair of our project working group and Andrew Swayne who also holds the post of County Health and Safety Advisor. The committee is now at full strength, always quorate and reflecting a balance of opinions, ages and experience. I know my colleagues are looking forward to the time when we can resume face to face meetings.

Following Government guidelines, the County Office was closed at the height of the pandemic. Our two administrators, Tracy and Carol, were furloughed but have since returned to part time work. They have been supplied with laptops to work from home or at the office at Lodge Hill. County continues to benefit from central government financial support. The Executive has decided to keep the office at Lodge Hill open for the time being. This will be reviewed when more normal conditions return.

The Awards and Appointment Advisory Committees have both continued to function but have adapted to new ways of working. Covid restrictions meant we were unable to hold our usual youth and adult award celebrations but I hope these events will resume when

government guidelines permit. Health and Safety remains a priority with a continued focus on governance, risk assessments, safety and safeguarding training and compliance.

I would like to thank my Executive Committee, and indeed every single person who contributes to the provision of Scout opportunities for all in West Sussex. Our volunteers have embraced new technologies and worked tirelessly in these challenging times to continue to give young people Skills for Life in a safe and stimulating environment. In particular, I wish to pay tribute to County Commissioner Robert Sawyer, whose dedication, leadership and practical help continues to support and inspire our leaders.

Rachel Hammond
County Chairman



COUNTY TREASURER

The graphs on this page show County income, expenditure and assets. The figures are taken from the County Annual Report but have been modified in order to simplify the illustrations.

County income has been increased, from that shown in the Annual Report, by incorporating

the investment returns and transferring a small negative activity income to expenditure. In expenditure, the duplicated cost centres for County Administrators and Office have both been merged into new single entities. These modified income and expenditure figures still

realise the same net surplus of £78,060 that is shown in the Annual Report. Readers are referred to the Annual report for comprehensive financial detail and explanation.

David Hopper, County Treasurer



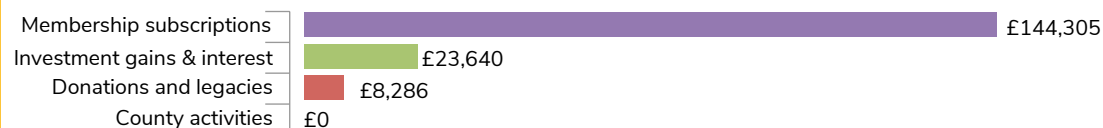
Income

County Activities	£0
Donations and legacies	£8,286
Investment gains & interest	£23,640
Membership subscriptions	£144,305
Total Income	£176,231

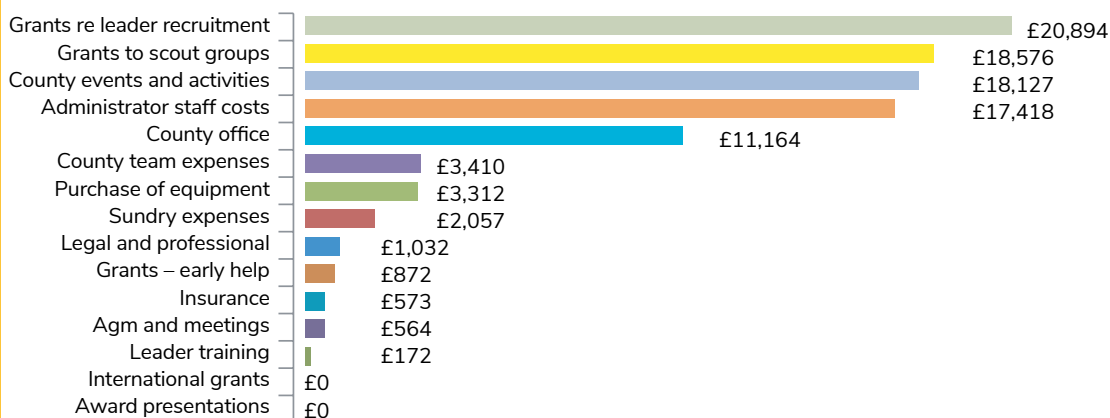
Expenditure

Award Presentations	£0
International grants	£0
Leader training	£172
AGM and meetings	£564
Insurance	£573
Grants – Early Help	£872
Legal and professional	£1,032
Sundry expenses	£2,057
Purchase of Equipment	£3,312
County team expenses	£3,410
County Office	£11,164
Administrator Staff costs	£17,418
County events & activities	£18,127
Grants to scout groups	£18,576
Grants re leader recruitment	£20,894
Total expenses	£98,171
Deficit / surplus	£78,060

Where our money comes from



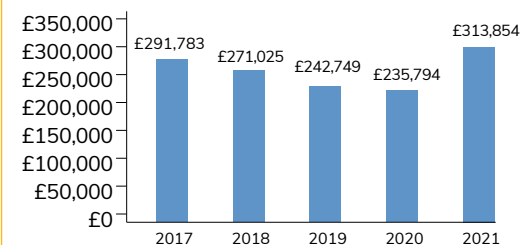
How we spend our money



Assets

Year	Assets
2017	£291,783
2018	£271,025
2019	£242,749
2020	£235,794
2021	£313,854

Assets



COUNTY COMMISSIONER

Undeniably, this last year has been challenging for us all due to the impact of the pandemic, but West Sussex Scouts still had a busy year. I have been impressed to see our adult members step up to new challenges and run online meetings, even managing to hold virtual camping events. Even though we have not been able to meet face to face, sections have still been able to continue scouting and youth members achieve badges and awards. The same great leaders have updated their own training with a hundred Wood Badges awarded.

Sadly, no matter how innovative we were or hard we tried, some regular scout activities were impossible to do. Our Scout Active Support Units have not been able to run their usual activities apart from the Downsman Unit who managed to run a slightly different event. With the government imposing a strict travel ban, all international Scout activities had to be cancelled. This included the Poland Eurojam 2020 event which was initially rescheduled for 2021 but then finally cancelled as the organisers realised they could not host a safe event. On a more positive note, we are looking forward to 2022 when we will run the West Sussex camp, with Scouts and Guides, at the Ardingly Show



Ground. We are also planning to support 72 young members to attend the next World Scout Jamboree 2023 in South Korea.

The census does show a drop in our membership numbers. This is disappointing but understandable as some groups struggled to host online meetings and online Scouting was not suitable for all. In March 2021, County reduced its membership fee which helped to offset the increase levied by the Scout Association. However, with projected lower membership numbers our income for the next year may be reduced?

We are now preparing for the next year but I remain very proud of my leaders for giving support and a focus to our young people who were still able to experience fun and high quality programmes which in turn gives them valuable Skills for Life.

Finally, I would like to say huge thank you to all our adult volunteers in West Sussex who give up so much of their time so that the young members have the opportunity to take part in great Scouting activities. What you do is great for them and for the community of West Sussex as a whole.

Robert Sawyer
County Commissioner



COUNTY YOUTH COMMISSIONER

I think we can all agree that it has been a strange year for Scouting, not without its challenges and for the Youth Commissioners, it has been no different. While, as a County, we had hoped to be able to run some exciting events for both adults and young people, the ever changing guidance has made it nigh on impossible for us to meet face to face this year.

However, that doesn't mean we've been doing nothing! Over the past year, I and my team have been fortunate enough to have witnessed some of the amazing work being done virtually across the County! From our #ShowYourPride event in June, to Pancake Day events in February and most recently organising the online County St George's Day celebration, Youth Commissioners have been working hard to support our adult volunteers in providing the best Scouting experience for our young people and it's made me proud to call myself a Youth Commissioner.

There have been some changes in the Youth Commissioner team across the County, and I'd like to thank Hannah Cordrey for her work as Deputy County Youth Commissioner, and Joe Hellyer as District

Youth Commissioner in Chichester, for their service in these roles. They have both moved on to their next adventures, taking on different ACC roles in West Sussex! We have also recruited many new District Youth Commissioners and have re-launched our new County Youth Commissioner team with Phoebe taking on the role of Deputy County Youth Commissioner (Leadership), Harry as Deputy County Youth Commissioner (Programme) and our new recruit, Miles becoming our Deputy County Youth Commissioner (Events & Governance).

We are currently looking for District Youth Commissioners in Chichester, East Grinstead and Mid-Sussex so if you, or someone you know, is interested, please get in touch! As ever, my team and I are always happy to help with any queries so please don't hesitate to contact us with anything that we can help with – just email cyc@westsussexscouts.org.uk.

Connor Holmes
County Youth Commissioner







PROGRAMME REPORT

Over the last year, Scouting in West Sussex has had to adapt to the challenges of delivering a quality programme to its youth members while in the throes of a pandemic. Providing a quality programme to our youth members had to adapt with the times from meeting face to face weekly to online Scouting via Zoom. With the Support of the Scout Association with new resources to support online Scouting, our young people continued to complete badge and challenges while Scouting from home. Groups continued to provide activities with badges sheets, badges at home programmes, online camps, challenges and competitions including the 'At Home Challenges' produced by West Sussex Scouts for the Beavers, Cubs and Scout sections.

West Sussex Scouts programme support team helped during this time by providing support to our leaders with a newsletter containing programme plans, activities and ideas for online Scouting. West Sussex also provided online support sessions for leaders where they could share their ideas and activities for online scouting.

As the pandemic continued our groups and units were allowed to restart face to face Scouting in a Covid safe environment with social distancing whilst providing the scouting activities that our young people enjoy. The leaders of all groups adapted activities and programme ideas to enable our young people to complete their challenges and top awards while keeping to the guidelines laid out by the Scout Association.

I would like to thank all the leaders and volunteers in the groups and districts who continued to Scout during this time and adapt to the ever-changing guidelines while providing the young people of West Sussex with the Scouting experience they love and enjoy.

Matt Pike DCC Programme



COUNTY ACTIVITIES

This was a year when activities and residential experiences for our young people were severely curtailed. Instead, it was 'camping in your back garden or front room' 'sharing the experience with others on Zoom', 'climbing that virtual wall' or sharing on social media.

My sincere thanks to all our Activity Assessors, District Nights Away Advisors, Assistant District Commissioners (Activities), our Active Support Managers and their teams for all their efforts during the year in supporting a very different life changing adventure as part of the 'Skills for Life' development of our young people.

My special thanks go to Farid Bahooshy who stood down as our Manager of the Activities Permit Scheme and as the overall Manager

of our Activity Active Support Units, with a huge welcome to Graham West for taking over both roles. Also, sincere thanks to Tony Felgate, who has steered the Shooting SASU team for many years, but decided to stand down from his role, but again much appreciation to Steve Stocker, who has filled Tony shoes.

Skills refresh will become important for all permit holders, as we emerge from lockdown during this coming Scouting year. I look forward to 2021/2022 with much hope, following this past Covid hit year and my own personal losses incurred in early 2021.

Paul Arkle

Assistant County Commissioner (Activities)



Our 12 County Scout Active Support Units (SASUs):

- Archery
- Caving
- Climbing
- Downsman
- Hill Walking
- Media and Communications
- Radio
- Sea School
- SEAT
- Shooting
- Supreme Box Carts
- Sustainability



DUKE OF EDINBURGH'S AWARD

The last 12 months have presented many challenges to those young people looking to complete their D of E journey with West Sussex Scouts. Many have simply not been able to complete their Expedition Section but some have using temporary Expedition flexibilities adopted by D of E such as returning home at night to sleep. Many had to modify their program of activities to enable their Volunteering, Skills and Physical sections to be completed. I can report the achievement of 55 D of E Awards in the last year. That's 18 Bronze, 30 Silver and 8 Gold.

In recognition of the challenges faced by young people D of E have introduced the Certificate of Achievement. The Certificate is available to all participants completing their Volunteering, Skills and Physical

sections at bronze, silver and gold level, but who haven't been able to do their expedition and/or residential due to the pandemic. 42 of our young people have received Certificates of Achievement. That's 14 Bronze, 25 Silver and 3 Gold. Individuals going on to complete their expedition and/or residential at a later date will of course receive their D of E Award.

Please join me in recognising the fantastic achievements of our young people and do spare a thought for our D of E Unit Leaders who helped to make them happen.

Graham Reeves
Duke of Edinburgh's
Award Advisor



ADULT TRAINING

While the pandemic had a major impact on the delivery of face to face training, the positive side has been ability to move to delivering training online. This transition, whilst enforced, has opened a whole new channel of delivery that as well as the obvious financial saving and environmental benefits, for many, makes training more accessible. We look forward to continuing to provide online sessions during current restrictions, and beyond that developing a mixture of online and face to face training.

With the planned target for achieving training compliance planned for September 2021 we have seen a marked improvement in some areas of uptake. However, completion of adult leader (Wood Badge) training has suffered during lockdown with 100 awarded (down from 150 in 2019-20 period).

Tim Taylor
County Training Manager

	Safeguarding	Safety	Module 1
2020-21	784	828	1016
2019-20	509	586	594
Change	54.03%	41.30%	71.04%



GROWTH & DEVELOPMENT

Over the past year, Scouting has faced many new challenges that we never expected. Although things were a lot quieter than usual due to having to furlough our Growth and Development Officer, Mark Guy, for five months, there were still 12 new GSL inductions completed. We also opened a new section, the Minerva Lancing College ESU.

We have formed a Project Working Group in West Sussex which coordinates the projects and support that is offered by Mark Guy. This aims to cover volunteer and youth member recruitment, helping secure the sustainability of existing Scouting provisions and supporting communities to open new Scouting provisions.

Over the next year, we will continue to work with DC's on growth and development within their Districts and provide support where it is needed. Thank you to everyone in West Sussex for your continued support during unprecedented times, and for continuing to provide Skills for Life to the young people in West Sussex while figuring out how to run sessions both online and socially distanced.

Becca Hardcastle

Assistant County Commissioner – Growth



Year	2017	2018	2019	2020	2021
Beavers Scouts	2,589	2,563	2,590	2,467	1,799
Cubs Scouts	3,166	3,125	3,154	3,121	2,597
Scouts	2,607	2,762	2,710	2,672	2,492
Explorer Scouts	964	978	994	1,050	870
Scout Network	179	337	333	507	335
Total YP	9,505	9,765	9,781	9,817	8,093
Adults	3,190	2,702	2,703	3,022	2,857
Total	12,695	12,467	12,484	12,839	10,950

In West Sussex there are:

- 137 Beaver Colonies
- 140 Cub Scout Packs
- 130 Scout Troops
- 57 Explorer Units



AWARDS

Giving an award is an important way to thank our volunteer members for their incredible service and to recognise our youth members for their amazing achievements. The following awards were all presented in the 2020/21 year. Congratulations go to all the recipients.

Irene Orford

Awards Advisory Group Chair

Matt Pike

DCC Programme

Graham Reeves

D of E Advisor



Bar to Silver Acorn



Silver Acorn



Award for Merit



Chief Scout's
Commendation for
Good Service

ADULT AWARDS

BAR TO SILVER ACORN

Stella Ribbens

SILVER ACORN

Graham Clayton

Martin Dold

David Hatton

Rodney Jackson

Michael Merritt

Josephine Phillips

Robert Phillips

AWARD FOR MERIT

Peter Burt

Nicholas Glover

Graham Tarrant

CHIEF SCOUT'S COMMENDATION FOR GOOD SERVICE

Scott James

Elinor Newson

Nigel Powling

Susan Stempt

Paul Thwaites

YOUNG PEOPLE'S AWARDS

THE QUEEN'S SCOUT AWARD

Molly Berry

Harry Mason

Jack Penfold

Tom Weaver

THE CHIEF SCOUT'S AWARD

Gold 52

Platinum 32

Diamond 23

Young Leader Belt Buckle 2

THE DUKE OF EDINBURGH'S AWARD

Gold 8

Silver 30

Bronze 18



We prepare young people with skills for life

West Sussex Scouts, County Office, Lodge Hill Centre, London Road, Watersfield, Pulborough, West Sussex RH20 1LZ

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E: countyoffice@westsussexscouts.org.uk

W: www.westsussexscouts.org.uk

Charity Registration No. 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

We are part of the UK's biggest mixed youth organisation. We change lives by offering 6 to 25 year olds fun and challenging activities, unique experiences, everyday adventure and the chance to help others so that we make a positive impact in communities.

Scouts helps children and young adults reach their full potential. Scouts develop skills including teamwork, time management, leadership, initiative, planning, communication, self-motivation, cultural awareness and commitment. We help young people to get jobs, save lives and even change the world.

Scouts take part in activities as diverse as kayaking, abseiling, expeditions overseas, photography, climbing and zorbing. As a Scout you can learn survival skills, first aid, computer programming, or even how to fly a plane. There's something for every young person. It's a great way to have fun, make friends, get outdoors, express your creativity and experience the wider world.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the charity. Our assessment is that we have met the public benefit criteria in that:

- We are an inclusive organisation abiding by TSA guidelines with regard to:
 - o Religion - Scouting is open to members of all faiths or of no faith.
 - o Equal Opportunities - Scouting does not discriminate on grounds of Ethnic Origin, Gender, Marital or civil partnership status, Sexual orientation, or Disability.
- The trustees take seriously the care, protection and safety of our members by implementing at a local level the following TSA guidelines in regard to:
 - o Safety - Policies and procedures are in place to provide scouting in a safe manner without risk to health, so far as is reasonably practicable
 - o Vetting - Policies and procedures are in place to check all adult volunteers to ensure that only adults appropriate for a role are permitted to undertake responsibilities in Scouting and that regular reviews are undertaken of adult volunteers to ensure their continued suitability
 - o Child Protection - The trustees have in place policies and procedures to safeguard the welfare of all Members by protecting them from neglect and from physical, sexual and emotional harm. As part of the child protection policy the trustees have in place further measures with regard to anti-bullying strategies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The trustees produce a separate publication entitled 'West Sussex Annual Review' which contains a detailed summary of scouting activities in West Sussex for the year ended 31st March 2021. Copies are available for all attendees at the AGM and on request from the County Secretary.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Consideration of Risk

The trustees are mindful of the Council's responsibilities in Risk Management and, in accordance with the requirements of the Statement of Recommended Practice, regularly reviews the major risks and ensures appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage these risks and highly values the local reputation of Scouting. It seeks to enhance this reputation through appropriate Public Relations, care in the recruitment and management of adults and working closely with the County Team to professionally resolve any disputes, which may arise. Other items include Child Protection, Safety in Scouting, Personal Accident and Equipment Insurance together with mitigating Event Cancellation costs.

The year under review was severely impacted by the global Covid-19 pandemic, and in this respect, all face to face scouting had to cease under government guidelines, which were implemented across the county.

Financial review

Full and detailed accounts are shown on pages 7-16 of this report. Income for the year was £153,997 (2020 £212,241); expenditure for the year was £97,775 (2020 £208,547) giving a surplus of £56,222. After the re-valuation of investments the total surplus was £78,060 (2020 Surplus £5,251) which was planned for. As at 31 March 2021 the reserves were £313,854 (2020 £235,794).

The Executive continues to monitor the income streams of the County. Whilst the greater proportion is directly linked to the membership level which is more stable, a proportion is entirely variable and cannot be guaranteed.

The Executive determines the quantum of funds to be invested for the longer term, based on its objectives and financial position. The funds are deposited with the CCLA. The underlying funds are invested in a combination of fixed interest and managed funds.

The unrestricted and designated funds at 31 March 2021 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Executive is committed to reducing substantially the level of reserves for the longer term. A primary objective is to provide grants and loans to help scouting membership in West Sussex to grow. This was implemented in the year ended 31 March 2014 and will continue. The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the County. The Trustees consider that the County should aim to retain a minimum financial reserve sufficient to support the operation of the County Scout Council for a period of twelve months. This includes, in exceptional circumstances, the support of any of the ten Districts who may be experiencing financial difficulties.

To this end the Trustees aim to retain a reserve fund of £150,000 at any given time. The sum will be reviewed annually.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are mindful of the Council's responsibilities in Risk Management and endeavour to follow best practice as advised by the Charity Commission and TSA guidelines. Reviews are undertaken with regard to the major risks to ensure appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage the recruitment of adults and, working closely with the County Management Team (CMT), to professionally resolve any disputes which may arise. Responsibility for the risk assessment for scouting events is delegated to the CMT and from there to the scout leaders who run the events. Policies and procedures are in place to ensure leaders are following correct guidelines in this important matter. All international events are monitored and approved by the ACC-International according to guidelines issued by TSA.

The Executive regularly reviews H&S matters and implements changes/gives advice to districts and groups. The Executive has created the position of County H&S advisor to support members in best practice in this critical field.

The TSA provides a basic level of Personal Accident and Medical Insurance for all youth members, adult members and adult associate members who may sustain injury whilst participating in scouting activities. The trustees are aware that the policy only provides limited benefits but, in common with other Counties, considers it too expensive to provide a separate fully comprehensive cover. The Executive purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Executive also insure named specialised County equipment and have policies to cover major event cancellation.

Structure, governance and management

The Trustees who served during the year were:

Mrs R Hammond	
Miss Z Chartres	(Resigned 23 September 2020)
Mr S Mitchison	
Mr R Mourton	(Resigned 23 September 2020)
Mr S Dawson	
Mr G Cheesmur	
Mrs F Trimming	
Mr D Hopper	
Mr R Sawyer	
Mr C Holmes	
Mr A Hall	(Appointed 31 May 2020)
Mr B Hardcastle	(Appointed 23 September 2020)
Mr A Swayne	(Appointed 10 March 2021)

The County's governing documents are those of The Scout Association (TSA). TSA has a Royal Charter and so West Sussex County Scout Council (WSCSC) is a linked charitable trust registered with the Charity Commission. The Royal Charter gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Scout Association is the representative body of the World Organisation of Scout Movements in the United Kingdom. The County is a trust established under rules common to all Scout Associations.

Charity Trustees are either elected by the members of WSCSC, nominated by the County Commissioner or appointed by the Regional Commissioner. Trustees are otherwise known as members of the County Executive Committee. Elections and nominations occur at the Annual General Meeting of the charity which must be held within six months of the County financial year end. The County Commissioner usually serves a fixed term appointment of five years. The remaining Trustees do not serve a fixed term appointment but instead are re-elected or re-nominated each year. Individuals may be co-opted as Trustees by the County Executive Committee at any time.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees met via "Teams" due to the Covid-19 pandemic on 9 occasions from April 2020 to March 2021 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in two online voting polls during the year at the request of the County Chairman. The quorum was exceeded at all meetings and online voting polls. The Annual General Meeting of the District Scout Council, to which all members of WSCSC are invited, was held virtually on 23 September 2020. The Minutes of the AGM were reviewed by the County Executive at the September meeting and are available for inspection by all attendees at the AGM 2021 or by request to the County Secretary.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

The trustees' report was approved by the Board of Trustees.

.....
Mr S Mitchison
Trustee
Dated:

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which 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 year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of West Sussex County Scout Council (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Alec Burgess ACA

Keymer Haslam & Co
4 - 6 Church Road
Burgess Hill
West Sussex
RH15 9AE

Dated:

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations, legacies and grants	3	8,286	33
Charitable activities	4	(396)	63,837
Investments	5	1,802	1,927
Membership subscriptions	6	144,305	146,444
		<hr/>	<hr/>
Total income		153,997	212,241
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	97,775	208,547
		<hr/>	<hr/>
Net gains/(losses) on investments	12	21,838	1,557
		<hr/>	<hr/>
Net movement in funds		78,060	5,251
		<hr/>	<hr/>
Fund balances at 1 April 2020		235,794	230,543
		<hr/>	<hr/>
Fund balances at 31 March 2021		313,854	235,794
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. There are no restricted funds.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	13		167,739		145,901
Current assets					
Stocks		1,171		1,681	
Debtors	14	4,967		21,081	
Cash at bank and in hand		268,461		175,700	
		<u>274,599</u>		<u>198,462</u>	
Creditors: amounts falling due within one year	15	<u>(128,484)</u>		<u>(108,569)</u>	
Net current assets			146,115		89,893
Total assets less current liabilities			<u>313,854</u>		<u>235,794</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	16	7,677		8,549	
General unrestricted funds	16	306,177		227,245	
		<u>313,854</u>		<u>235,794</u>	
			<u>313,854</u>		<u>235,794</u>

The accounts were approved by the Trustees on

.....
Mrs R Hammond
Trustee

.....
Mr D Hopper
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

West Sussex County Scout Council is a registered with the Charities Commission, as a charitable Trust linked with The Scout Association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. There are no restricted funds.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met

All incoming resources are included in the SOFA in full when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As the Council acts as an agent for Headquarters in the collection of members' subscriptions, these monies are not the property of the Council. They are shown for information purposes only.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.5 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 the use of the resources.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Fund accounting

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, or funds, which have been raised for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	-	33
Coronavirus Job retention scheme grant received	8,286	-
	<u>8,286</u>	<u>33</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021	2020
	£	£
County Events and Activities (net of refunds given)	(292)	66,617
Sales of badges	(104)	(2,780)
	<u>(396)</u>	<u>63,837</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from listed investments	1,733	1,758
Interest receivable	69	169
	<u>1,802</u>	<u>1,927</u>

6 Other income

	2021	2020
	£	£
Membership subscriptions	409,640	406,264
Remitted to headquarters	(265,335)	(259,820)
	<u>144,305</u>	<u>146,444</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable expenditure 2021 £	Charitable expenditure 2020 £
Staff costs	8,709	9,414
County team expenses	2,558	8,191
Insurance	573	4,946
Award presentations	-	4,180
Leader training expenses	172	11,855
Activity expenses (net of refunds received)	17,731	82,628
County office expenses	5,582	6,976
Sundry expenses	2,057	2,049
Purchase of equipment	3,312	-
	<u>40,694</u>	<u>130,239</u>
Grant funding of activities (see note 8)	40,342	55,415
Share of governance costs (see note 9)	16,739	22,893
	<u>97,775</u>	<u>208,547</u>

8 Grants payable

	2021 £	2020 £
International grants	-	3,600
Grants re leader recruitment (via Scout Headquarters)	20,894	26,750
Grants to scout groups	18,576	20,690
Grants - Hardship fund	-	100
Grants - Think family fund	872	4,275
	<u>40,342</u>	<u>55,415</u>

These represent small grants given to Scout Groups to assist with development programmes or immediate needs.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	-	8,709	8,709	9,414	Governance
Legal and professional	-	1,032	1,032	1,080	Governance
County Team expenses	-	852	852	2,732	Governance
AGM & meeting exp's	-	564	564	2,691	Governance
County office expenses	-	5,582	5,582	6,976	Governance
	-	16,739	16,739	22,893	
Analysed between					
Charitable activities	-	16,739	16,739	22,893	

10 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable re-imbusement for expenses incurred in connection with their roles, and several trustees hold other appointments within the County for which they receive reimbursement of expenses incurred in that office.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
County office staff	2	2

Employment costs

	2021 £	2020 £
Wages and salaries	17,256	18,642
Other pension costs	162	186
	17,418	18,828

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	21,838	1,557

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	145,901
Valuation changes	21,838
At 31 March 2021	<u>167,739</u>
Carrying amount	
At 31 March 2021	<u>167,739</u>
At 31 March 2020	<u><u>145,901</u></u>

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	4,700	11,630
Prepayments and accrued income	267	9,451
	<u>4,967</u>	<u>21,081</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>128,484</u>	<u>108,569</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
		Incoming resources	Resources expended	
	£	£	£	£
Designated Funds:				
Hardship Fund	5,517	-	-	5,517
IPEH (formerly Think Family) Fund	3,032	-	(872)	2,160
	<u>8,549</u>	<u>-</u>	<u>(872)</u>	<u>7,677</u>
General Unrestricted Funds	227,245	175,802	(96,903)	306,177
	<u>235,794</u>	<u>175,802</u>	<u>(97,775)</u>	<u>313,854</u>

The Hardship Fund is designated to support people in financial difficulty.

The IPEH Fund is part of the Integrated Prevention and Earliest Help fund, and superceded the Think Family programme.

17 Analysis of net assets between funds

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Fund balances at 31 March 2021 are represented by:		
Investments	167,739	145,901
Current assets/(liabilities)	146,115	89,893
	<u>313,854</u>	<u>235,794</u>

Designated Funds are all held in current assets/(liabilities).

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19 Analysis of changes in net funds

The Charity had no debt during the year.

Charity Registration No. 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WEST SUSSEX COUNTY SCOUT COUNCIL

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

We are part of the UK's biggest mixed youth organisation. We change lives by offering 6 to 25 year olds fun and challenging activities, unique experiences, everyday adventure and the chance to help others so that we make a positive impact in communities.

Scouts helps children and young adults reach their full potential. Scouts develop skills including teamwork, time management, leadership, initiative, planning, communication, self-motivation, cultural awareness and commitment. We help young people to get jobs, save lives and even change the world.

Scouts take part in activities as diverse as kayaking, abseiling, expeditions overseas, photography, climbing and zorbing. As a Scout you can learn survival skills, first aid, computer programming, or even how to fly a plane. There's something for every young person. It's a great way to have fun, make friends, get outdoors, express your creativity and experience the wider world.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the charity. Our assessment is that we have met the public benefit criteria in that:

- We are an inclusive organisation abiding by TSA guidelines with regard to:
 - o Religion - Scouting is open to members of all faiths or of no faith.
 - o Equal Opportunities - Scouting does not discriminate on grounds of Ethnic Origin, Gender, Marital or civil partnership status, Sexual orientation, or Disability.
- The trustees take seriously the care, protection and safety of our members by implementing at a local level the following TSA guidelines in regard to:
 - o Safety - Policies and procedures are in place to provide scouting in a safe manner without risk to health, so far as is reasonably practicable
 - o Vetting - Policies and procedures are in place to check all adult volunteers to ensure that only adults appropriate for a role are permitted to undertake responsibilities in Scouting and that regular reviews are undertaken of adult volunteers to ensure their continued suitability
 - o Child Protection - The trustees have in place policies and procedures to safeguard the welfare of all Members by protecting them from neglect and from physical, sexual and emotional harm. As part of the child protection policy the trustees have in place further measures with regard to anti-bullying strategies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The trustees produce a separate publication entitled 'West Sussex Annual Review' which contains a detailed summary of scouting activities in West Sussex for the year ended 31st March 2021. Copies are available for all attendees at the AGM and on request from the County Secretary.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Consideration of Risk

The trustees are mindful of the Council's responsibilities in Risk Management and, in accordance with the requirements of the Statement of Recommended Practice, regularly reviews the major risks and ensures appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage these risks and highly values the local reputation of Scouting. It seeks to enhance this reputation through appropriate Public Relations, care in the recruitment and management of adults and working closely with the County Team to professionally resolve any disputes, which may arise. Other items include Child Protection, Safety in Scouting, Personal Accident and Equipment Insurance together with mitigating Event Cancellation costs.

The year under review was severely impacted by the global Covid-19 pandemic, and in this respect, all face to face scouting had to cease under government guidelines, which were implemented across the county.

Financial review

Full and detailed accounts are shown on pages 7-16 of this report. Income for the year was £153,997 (2020 £212,241); expenditure for the year was £97,775 (2020 £208,547) giving a surplus of £56,222. After the re-valuation of investments the total surplus was £78,060 (2020 Surplus £5,251) which was planned for. As at 31 March 2021 the reserves were £313,854 (2020 £235,794).

The Executive continues to monitor the income streams of the County. Whilst the greater proportion is directly linked to the membership level which is more stable, a proportion is entirely variable and cannot be guaranteed.

The Executive determines the quantum of funds to be invested for the longer term, based on its objectives and financial position. The funds are deposited with the CCLA. The underlying funds are invested in a combination of fixed interest and managed funds.

The unrestricted and designated funds at 31 March 2021 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Executive is committed to reducing substantially the level of reserves for the longer term. A primary objective is to provide grants and loans to help scouting membership in West Sussex to grow. This was implemented in the year ended 31 March 2014 and will continue. The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the County. The Trustees consider that the County should aim to retain a minimum financial reserve sufficient to support the operation of the County Scout Council for a period of twelve months. This includes, in exceptional circumstances, the support of any of the ten Districts who may be experiencing financial difficulties.

To this end the Trustees aim to retain a reserve fund of £150,000 at any given time. The sum will be reviewed annually.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are mindful of the Council's responsibilities in Risk Management and endeavour to follow best practice as advised by the Charity Commission and TSA guidelines. Reviews are undertaken with regard to the major risks to ensure appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage the recruitment of adults and, working closely with the County Management Team (CMT), to professionally resolve any disputes which may arise. Responsibility for the risk assessment for scouting events is delegated to the CMT and from there to the scout leaders who run the events. Policies and procedures are in place to ensure leaders are following correct guidelines in this important matter. All international events are monitored and approved by the ACC-International according to guidelines issued by TSA.

The Executive regularly reviews H&S matters and implements changes/gives advice to districts and groups. The Executive has created the position of County H&S advisor to support members in best practice in this critical field.

The TSA provides a basic level of Personal Accident and Medical Insurance for all youth members, adult members and adult associate members who may sustain injury whilst participating in scouting activities. The trustees are aware that the policy only provides limited benefits but, in common with other Counties, considers it too expensive to provide a separate fully comprehensive cover. The Executive purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Executive also insure named specialised County equipment and have policies to cover major event cancellation.

Structure, governance and management

The Trustees who served during the year were:

Mrs R Hammond	
Miss Z Chartres	(Resigned 23 September 2020)
Mr S Mitchison	
Mr R Mourton	(Resigned 23 September 2020)
Mr S Dawson	
Mr G Cheesmur	
Mrs F Trimming	
Mr D Hopper	
Mr R Sawyer	
Mr C Holmes	
Mr A Hall	(Appointed 31 May 2020)
Mr B Hardcastle	(Appointed 23 September 2020)
Mr A Swayne	(Appointed 10 March 2021)

The County's governing documents are those of The Scout Association (TSA). TSA has a Royal Charter and so West Sussex County Scout Council (WSCSC) is a linked charitable trust registered with the Charity Commission. The Royal Charter gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Scout Association is the representative body of the World Organisation of Scout Movements in the United Kingdom. The County is a trust established under rules common to all Scout Associations.

Charity Trustees are either elected by the members of WSCSC, nominated by the County Commissioner or appointed by the Regional Commissioner. Trustees are otherwise known as members of the County Executive Committee. Elections and nominations occur at the Annual General Meeting of the charity which must be held within six months of the County financial year end. The County Commissioner usually serves a fixed term appointment of five years. The remaining Trustees do not serve a fixed term appointment but instead are re-elected or re-nominated each year. Individuals may be co-opted as Trustees by the County Executive Committee at any time.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees met via "Teams" due to the Covid-19 pandemic on 9 occasions from April 2020 to March 2021 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in two online voting polls during the year at the request of the County Chairman. The quorum was exceeded at all meetings and online voting polls. The Annual General Meeting of the District Scout Council, to which all members of WSCSC are invited, was held virtually on 23 September 2020. The Minutes of the AGM were reviewed by the County Executive at the September meeting and are available for inspection by all attendees at the AGM 2021 or by request to the County Secretary.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

The trustees' report was approved by the Board of Trustees.

.....
Mr S Mitchison
Trustee
Dated:

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which 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 year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of West Sussex County Scout Council (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Alec Burgess ACA

Keymer Haslam & Co
4 - 6 Church Road
Burgess Hill
West Sussex
RH15 9AE

Dated:

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations, legacies and grants	3	8,286	33
Charitable activities	4	(396)	63,837
Investments	5	1,802	1,927
Membership subscriptions	6	144,305	146,444
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Total income		153,997	212,241
		<hr/>	<hr/>
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Charitable activities	7	97,775	208,547
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Net gains/(losses) on investments	12	21,838	1,557
		<hr/>	<hr/>
Net movement in funds		78,060	5,251
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Fund balances at 1 April 2020		235,794	230,543
		<hr/>	<hr/>
Fund balances at 31 March 2021		313,854	235,794
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. There are no restricted funds.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	13		167,739		145,901
Current assets					
Stocks		1,171		1,681	
Debtors	14	4,967		21,081	
Cash at bank and in hand		268,461		175,700	
		<u>274,599</u>		<u>198,462</u>	
Creditors: amounts falling due within one year	15	<u>(128,484)</u>		<u>(108,569)</u>	
Net current assets			146,115		89,893
Total assets less current liabilities			<u>313,854</u>		<u>235,794</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	16	7,677		8,549	
General unrestricted funds	16	306,177		227,245	
		<u>313,854</u>		<u>235,794</u>	
			<u>313,854</u>		<u>235,794</u>

The accounts were approved by the Trustees on

.....
Mrs R Hammond
Trustee

.....
Mr D Hopper
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

West Sussex County Scout Council is a registered with the Charities Commission, as a charitable Trust linked with The Scout Association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. There are no restricted funds.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met

All incoming resources are included in the SOFA in full when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As the Council acts as an agent for Headquarters in the collection of members' subscriptions, these monies are not the property of the Council. They are shown for information purposes only.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 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 the use of the resources.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Fund accounting

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, or funds, which have been raised for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	-	33
Coronavirus Job retention scheme grant received	8,286	-
	<u>8,286</u>	<u>33</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021	2020
	£	£
County Events and Activities (net of refunds given)	(292)	66,617
Sales of badges	(104)	(2,780)
	<u>(396)</u>	<u>63,837</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from listed investments	1,733	1,758
Interest receivable	69	169
	<u>1,802</u>	<u>1,927</u>

6 Other income

	2021	2020
	£	£
Membership subscriptions	409,640	406,264
Remitted to headquarters	(265,335)	(259,820)
	<u>144,305</u>	<u>146,444</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable expenditure 2021 £	Charitable expenditure 2020 £
Staff costs	8,709	9,414
County team expenses	2,558	8,191
Insurance	573	4,946
Award presentations	-	4,180
Leader training expenses	172	11,855
Activity expenses (net of refunds received)	17,731	82,628
County office expenses	5,582	6,976
Sundry expenses	2,057	2,049
Purchase of equipment	3,312	-
	<u>40,694</u>	<u>130,239</u>
Grant funding of activities (see note 8)	40,342	55,415
Share of governance costs (see note 9)	16,739	22,893
	<u>97,775</u>	<u>208,547</u>

8 Grants payable

	2021 £	2020 £
International grants	-	3,600
Grants re leader recruitment (via Scout Headquarters)	20,894	26,750
Grants to scout groups	18,576	20,690
Grants - Hardship fund	-	100
Grants - Think family fund	872	4,275
	<u>40,342</u>	<u>55,415</u>

These represent small grants given to Scout Groups to assist with development programmes or immediate needs.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	-	8,709	8,709	9,414	Governance
Legal and professional	-	1,032	1,032	1,080	Governance
County Team expenses	-	852	852	2,732	Governance
AGM & meeting exp's	-	564	564	2,691	Governance
County office expenses	-	5,582	5,582	6,976	Governance
	-	16,739	16,739	22,893	
Analysed between					
Charitable activities	-	16,739	16,739	22,893	

10 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable re-imbusement for expenses incurred in connection with their roles, and several trustees hold other appointments within the County for which they receive reimbursement of expenses incurred in that office.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
County office staff	2	2

Employment costs

	2021 £	2020 £
Wages and salaries	17,256	18,642
Other pension costs	162	186
	17,418	18,828

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	2021 £	2020 £
Revaluation of investments	21,838	1,557

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	145,901
Valuation changes	21,838
At 31 March 2021	<u>167,739</u>
Carrying amount	
At 31 March 2021	<u>167,739</u>
At 31 March 2020	<u><u>145,901</u></u>

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	4,700	11,630
Prepayments and accrued income	267	9,451
	<u>4,967</u>	<u>21,081</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>128,484</u>	<u>108,569</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
		Incoming resources	Resources expended	
	£	£	£	£
Designated Funds:				
Hardship Fund	5,517	-	-	5,517
IPEH (formerly Think Family) Fund	3,032	-	(872)	2,160
	<u>8,549</u>	<u>-</u>	<u>(872)</u>	<u>7,677</u>
General Unrestricted Funds	227,245	175,802	(96,903)	306,177
	<u>235,794</u>	<u>175,802</u>	<u>(97,775)</u>	<u>313,854</u>

The Hardship Fund is designated to support people in financial difficulty.

The IPEH Fund is part of the Integrated Prevention and Earliest Help fund, and superceded the Think Family programme.

17 Analysis of net assets between funds

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Fund balances at 31 March 2021 are represented by:		
Investments	167,739	145,901
Current assets/(liabilities)	146,115	89,893
	<u>313,854</u>	<u>235,794</u>

Designated Funds are all held in current assets/(liabilities).

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19 Analysis of changes in net funds

The Charity had no debt during the year.