



**WEST SUSSEX  
COUNTY SCOUTS**

**Scouts**  
West Sussex

**ANNUAL REVIEW  
2021 - 2022**

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Editor: Steven Mitchison, **County Secretary**

## COUNTY PRESIDENT

It is difficult to express just how great a contribution West Sussex Scouts makes to the lives of our young people. My first real glimmers of understanding began in 2006 when serving as High Sheriff. I gladly accepted the invitation to become a Vice President. Since then, I have had the pleasure of chairing the West Sussex Scout Council and in September 2017, I was honoured to be asked to serve as its President. I have learned a very great deal and never fail to be amazed by the impact that Scouting has on so many lives.

My thanks and admiration go to all who have been involved in Scouting in West Sussex during my time of association – to Squirrels, Beavers, Cubs, Scouts, Explorers, and Network. The achievements of so many young people speak for themselves and would not be possible without the skills and dedication of volunteers and adult leaders who give so freely of their time and talents.

I hope that I have helped to spread the message of Scouting to an ever wider audience and am confident that Scouting in West Sussex will continue to develop and adapt its offer to the young people of the County.

Colin Field, County President

## 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

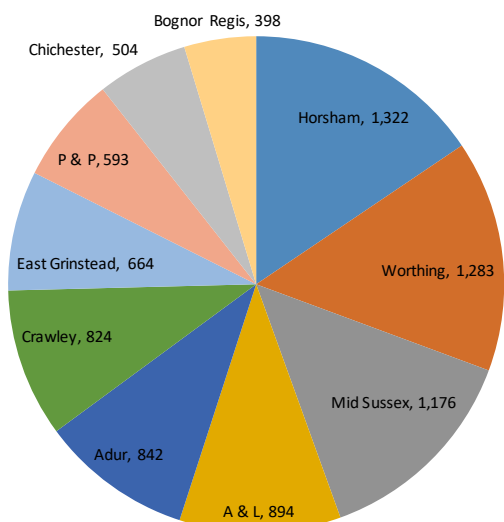
## COUNTY CHAIRMAN

The past year has seen a return to near normal working patterns in the County. We have held some of our Executive meetings face to face and have also found that continuing to meet online is both timesaving and cost effective.

We are delighted that our membership numbers continue to grow towards the pre-pandemic levels, aided by the advent of our newest section for kindergarten aged children – Squirrels. To assist Districts, and in line with The Scout Association, the County has again reduced our membership levy and continues to fund the Online Scout Manager system for all units. We are indebted to our Treasurer David Hopper for all the voluntary work he does for the County.



### Youth Numbers 2022



The Covid Furlough support system helped us during the early part of the year. We provided our two staff with laptops, printers and mobile phones enabling them to work at home or office. Carol Holly, County Administrator for fifteen years, retired to Wales and left us in March. We are grateful to Carol for her years of service to West Sussex Scouts and to Tracy Pengelly who has taken on many of Carol's commitments. Sue Barden has recently joined Tracy as our new second administrator and brings a wealth of Scouting knowledge and experience with her.

The County continues to provide grants and funds to help leaders and young people. Start-Up Grants, County Hardship Grants, Early Help Grants, International Grants, Adventurous Training Grants and County Loans can all be provided – subject to meeting the necessary criteria. Ensuring volunteers comply with mandatory training requirements continues to be a priority.

Our contract with West Sussex County Council providing a grant towards supporting referred families through the Scouting programme, has been renewed. This 'Early Help' scheme is administered by West Sussex Scouts at no cost to the County Council and is managed by County Secretary Steve Mitchison, another volunteer working tirelessly to support Scouting. Steve also assists in supporting the trustees on the District Executives.

Eddie Hills joined the County Executive at the AGM last year, as did Miles Price, Deputy County Youth Commissioner for Governance who is promoting and supporting younger members on District executives. Our Youth Commissioners, encouraged by the County Youth Commissioner, Connor Holmes, have made enormous efforts to promote "Youth Shaped Scouting" throughout the County.

After five years as County Chairman followed by five years as our President, Colin Field is now retiring. His knowledge, expertise and calm leadership will be missed. We thank him most sincerely for giving so much of his time to West Sussex Scouts.

As always, I am most appreciative of the help, guidance and advice of all our Executive members. I would like to pay tribute to all our Leaders, Trustees, the County Management Team and volunteers, who give their time and talents so generously. In particular, our County Commissioner Robert Sawyer, whose dedication, leadership and practical help motivates and supports our Leaders as they continue to give all Scouts skills for life in a safe and caring environment.

**Rachel Hammond, County Chairman**



## COUNTY TREASURER

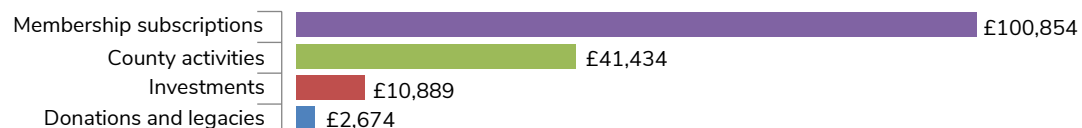
The graphs on this page show County income, expenditure and assets. The figures are taken from the County Annual Report but have been slightly modified in order to simplify the illustrations.

County income has been increased, from that shown in the Annual Report, by incorporating the investment returns. 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 deficit of £9,294 that is shown in the Annual Report. Readers are referred to the Annual report for comprehensive financial detail and explanation.

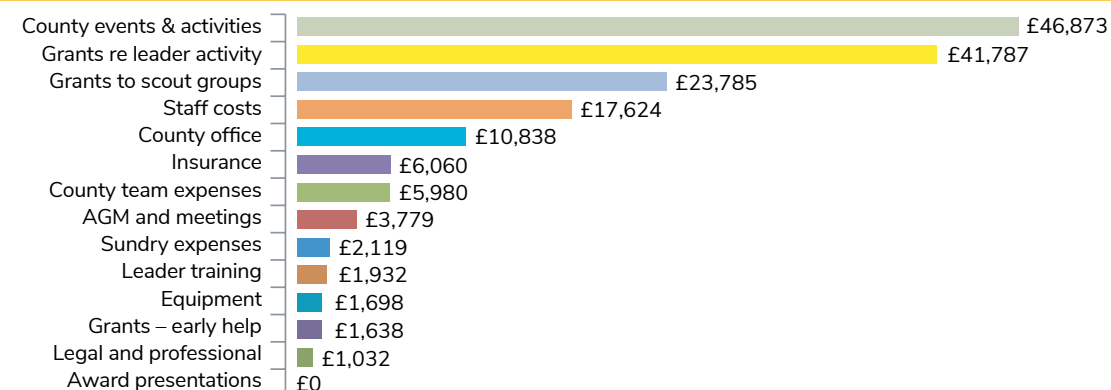
David Hopper, County Treasurer

Income	
Donations and legacies	£2,674
Investments	£10,889
County activities	£41,434
Membership subscriptions	£100,854
<b>Total Income</b>	<b>£155,851</b>
Expenditure	
Award presentations	£0
Legal and professional	£1,032
Grants - early help	£1,638
Equipment	£1,698
Leader training	£1,932
Sundry expenses	£2,119
AGM and meetings	£3,779
County team expenses	£5,980
Insurance	£6,060
County Office	£10,838
Staff costs	£17,624
Grants to scout groups	£23,785
Grants re leader recruitment	£41,787
County events & activities	£46,873
<b>Total expenses</b>	<b>£165,145</b>
<b>Deficit / surplus</b>	<b>−£9,294</b>

### Where our money comes from



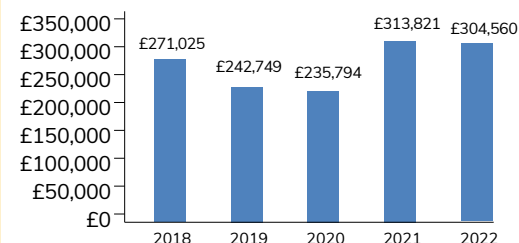
### How we spend our money



### Assets

Year	Assets
2018	£271,025
2019	£242,749
2020	£235,794
2021	£313,821
2022	£304,560

### Assets



## COUNTY COMMISSIONER

It has been another challenging year for us all due to the impact of the Covid regulations, but as we came out of the pandemic it has been great to see Scouting in West Sussex continue to grow. It has been impressive to see the adult members continue to run great programmes across the County for benefit of the Young Members. Over the last year sections have still been able to continue scouting and Youth Members achieve badges and awards. At County level, we have been able to present Young Members across the County with their top awards from Chief Scouts Gold Award to the Queen Scouts Award.

The County has seen several new sections start up including twelve new Squirrel sections which are for Young Members aged 4 to 6 years. We have eight leaders preparing to take 72 Young Members to South Korea in 2023 to attend the 25th World Scout Jamboree.

This year's census shows an increase in our membership numbers across all ages including adult members. This is another great sign that Scouting continues to support the Young People in West Sussex.

As we look to the next year of Scouting and the changes that we continue to bring into Scouting, I remain very proud of the Adults in West Sussex Scouts. They give support and the focus to our young people who are 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



### Our Values

*We act with care, respect, integrity, cooperation, exploring our own and others' beliefs..*

### Our Vision

*By 2025 we will have prepared more young people with Skills for Life, supported by amazing leaders delivering an inspiring programme. We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.*

### Our Mission

*Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.*

## COUNTY YOUTH COMMISSIONER

As the restrictions of Covid finally eased off, this year has seen young people getting back into Scouting face-to-face and it has been brilliant to witness! With the launch of the new YouShape Award this year, programmes have been re-invigorated to enable our young people to continue actively shaping their own Scouting experience – and now they get a badge for it! I've greatly enjoyed hearing of some fantastic success stories from around the County of the YouShape Award being embraced by sections and long may it continue.

I'm very grateful for the support I've received from my Deputies this year; Harry, Phoebe, and Miles. Between them, they've helped recognise and appreciate the amazing work of our Young Leaders in the County over lockdown and organise our first Youth Commissioner social event since before the pandemic.

Sadly, I will be coming to the end of my three-year term at the end of this year. It's been my honour and privilege to hold the position of County Youth Commissioner and, while it certainly wasn't anything like I'd expected, I've had an amazing time and I wouldn't have missed this opportunity for the world. The young people I've met and stories I've heard of Youth Shaped Scouting across the County has been inspiring and I'm so proud of how youth-led we are in West Sussex. Applications for my replacement(s) will start in September so please keep an eye out if you're interested in the role. I am very happy to say that I will be continuing to support West Sussex Scouts in another capacity and am excited to see how the County continues to grow, especially in the face of the upcoming changes to Scouting over the next few years.

Until my replacement is in place, however, 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 can help with – just email [cyc@westsussexscouts.org.uk](mailto:cyc@westsussexscouts.org.uk).

**Connor Holmes**

County Youth Commissioner



## COUNTY ACTIVITIES

Activities and residential experiences for our young people are back up and running again! Camping in your back garden or front room, climbing that virtual wall and sharing your experience with others on social media or Zoom was great, but there is nothing like being outdoors with others!

My sincere thanks to all our Activity Assessors, District Nights Away Advisors, Active Support Managers, their respective teams and supporters, for all their efforts during the year in supporting a year of transformation. I think a special mention this year needs to go to our Adventurous Activity and Nights Away Permit Holders across the County for their support in ensuring that our Young People can develop their organisational, managerial, practical and team building skills for life going forward.

Thanks to Graham West for taking on the role of Manager of the Activity Permit Scheme (MAPS) as well as being Manager of our Activity SASU teams in this transitional year.

We are still in the phase of “Skills Refresh” as an important area for all permit holders, given our transition out of the Covid restrictions.

A highlight for me in this Scouting year was being at Beacon Hill Camp Site in Horsham last October for the official opening of their Indoor Caving facility and hearing of the District “journey” in achieving the building of this great addition to our Activity offerings.

The archery SASU has run three permit course this year including one at the request of East Sussex for twelve of their Leaders. Members from Archery SASU have been running sessions around the County and competitions in their Districts. Across the county, there are now 85 leaders who hold an archery permit

Supreme Box Kart ran its annual event in September 2021 and the event has grown since the inaugural event back in 2008. It is now quite an international event with teams from Northern Ireland Wales and Scotland attending. It is hoped that in September 2022 each of the four home nations will be represented at the same event. This has never happened in the 106 years of the Cub Scouting.



The Shooting SASU has been involved in all levels of shooting, from supplying teams of Instructors for a District Cub Camp, giving Cubs their first taste of the Sport, and a District Scout Camp, to County Coaching Staff advising a British Shooting Record holder. There are approximately seventy members involved in the County Development Squads, some of whom are also members of the National Scout Squad. The Horsham Squad has recently moved to the Horsham Rifle and Pistol Club to take advantage of their facilities. The County Scout Shooting Competition move to its new time in March and was won by Crawley District. This will allow the new Explorer Scout Shooting Competition to take place at the beginning of October. Adult Training has also been busy with 33 Leaders from 16 Units gaining the NSRAs YPST – Rifle Diploma so far this year; there will be another course in late September. Four Leaders gained the NSRA Club Instructor qualification, and two gained the NSRA Club Coach qualification, two of the former, and both of the later, having been members of the Counties’ Development Squad.

**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



## PROGRAMME REPORT

As the pandemic continued our groups and units were allowed to restart face to face scouting in a Covid safe environment with social distancing and keeping our young people while providing the scouting activities that they love. 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.

With the easing of the restrictions groups started to return to “normality” and so getting back to pre-pandemic scouting, getting back into the outdoors and giving our young people the adventure and outdoor skills that scouting is all about. With the gap of two years for some groups there has been a skill deficit in both young people and adult volunteers which has been a challenge at times, but everyone has joined together to reintroduce and refresh the skills needed to give a quality programme to our young people.

Groups started to go on adventures on the water experiencing paddle boarding, canoeing, kayaking and even sailing. They also went out into the community and took part in fundraising events and projects and more importantly the restart of camping in groups and also across districts at bigger district wide events.

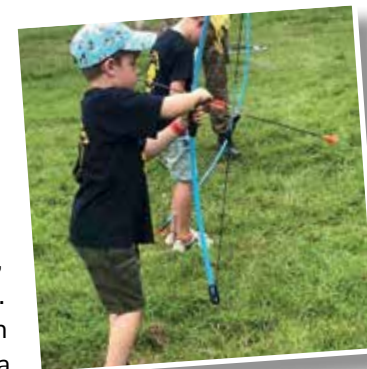
Several international trips have started to be planned for the Summer of 2023 to Switzerland, France, Spain and Bavaria. In the county, we have embarked on the journey of the next World Scout jamboree to Korea in summer 2023 with the selection of the eight adults to take our young people to the jamboree. With the new Jamboree support team headed up by Peter Few, adults from across the county attended two selection weekends to find the unit leaders to take the journey with our young people. Once the selection was complete our leaders started working with the 72 young people in two units to prepare them for the greatest experience of their scouting journey. I would like to thank the Jamboree support team and unit leaders for their time and effort to help our young people attend the World Scout Jamboree. I would also like to thank Gerald Telfer for holding the fort with the visiting abroad process while we looked for a new Assistant County Commissioner for International.

In September 2021 a new section was launched. A new provision for four and five year olds ‘Squirrels’ to help young people gain skills for life at a time when it matters most and where it’s most needed. Pilots have shown that working with younger children opens new opportunities for adult volunteer recruitment, especially parents. New volunteers have also shown an interest in supporting Scouts beyond the pilots and across different roles. There are three different models (Family-led, Partner-led and Scout-led) that’ve been tested through the pilots to understand the best delivery model, however, they all ran the same programme that combines the best of Scouts with what we know about the needs of young children.

With the launch of Squirrels, we have had a few expressions of interest within the county and a few squirrel draws have opened including our first at Cowfold which is going from strength to strength.

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. I would also like to thank the members of the West Sussex Programme Team who have been there to support districts and leaders throughout the County .

Matt Pike, DCC Programme



## DUKE OF EDINBURGH'S AWARD SCHEME

The resilience of our young people is to be applauded. The last twelve months have seen many barriers presented by the pandemic overcome and successful completion of 94 D of E Awards. That's 58 Bronze, 29 Silver and 7 Gold. Of note, is our success at Bronze Award level. A three-fold increase when compared against numbers reported in the 2020 review. Being able to plan for, train for and successfully complete the Expedition section has made all the difference. We have even seen Teams travelling down to Dorset and up to the Peak District in order to complete their Expeditions.

Participants completing their Volunteering, Skills and Physical sections at Bronze, Silver and Gold levels remain eligible for the D of E Certificate of Achievement until 31st December 2022. 56 of our young people received a Certificate of Achievement in the current reporting period. That's 32 Bronze, 18 Silver and 8 Gold.

The last two years have seen many setbacks, but Scouts are at their best when working to overcome difficulties. Our young peoples 'can do culture', coupled with inspirational leadership and high uptake of the D of E Award should see improved reporting figures over the next twelve months.

**Graham Reeves**

**Duke of Edinburgh's Award Advisor**



## DOWNSMAN

The Downsman Hike took place on Saturday 2nd October 2021. It was a bit of a strange year. Fewer teams participated than usual. This was probably in consequence to Groups and ESU's being busy trying to return to normal post COVID. The autumn fuel crisis at the petrol pumps also caused some teams to withdraw their entry at the 11th hour.

Forty teams did start the hike and it was great to see teams enthusiastically hiking along the Downs. Unfortunately, the weather deteriorated and with the forecast worsening, we took the decision at 13:34 to close the hike. Teams were stopped when they reached the next service area where arrangements were made for them to safely depart from the hike.

The decision to close the hike was not taken lightly but, thankfully it was seemingly accepted to be the correct one. Fortunately, we had enough timing data to announce winners and award trophies. Everyone who started the hike also received their hard-earned medal.

The next hike will be on Saturday 1st October 2022. See [www.downsman.com](http://www.downsman.com) for full details. We are hoping for a high number of team entries and better weather!

**Chris Searle**

**Downsman SASU Manager**



## INTERNATIONAL

International Scouting hasn't been high on people's priority list this last year but bit by bit this has been changing. Plans are now in progress for international trips during the summer of 2022. In summer 2023, more than 40,000 Scouts from around the world will gather in Korea for the 25 World Scout Jamboree. It will take place from 1 to 12 August, in SaeManGeum, Jeollabuk-do. West Sussex Scouts have two units that will be travelling to Korea. In October 2021 the process to find the leadership teams to take the 72 Scouts started.

Unit 73	Unit 74
West Sussex Wasps	West Sussex Warriors

Jacky Finn	Gary Cooke
Harry Lawrence	Sal Dartnell
Kayleigh Davis	John Gillespie
Nigel Wilks	Toby Robinson

Over two selection weekends, the applicants took part in tasks that were designed to take them out of their comfort zones and see how they worked together. After four days the teams were set, and the formation of what was to become the West Sussex Wasps and the West Sussex Warriors was complete. The Units headed up by Jacky Finn and Gary Cooke are now well into their preparations for the trip.

I am also really pleased to say, West Sussex has many volunteers who will be attending the Jamboree as members of the UK's International Service team. Good luck to all with their fundraising ideas and exploits over the coming year.

If you have thoughts of planning and overseas adventure yourself, please visit the 'Going Abroad with Scouting' area of The Scouts website. There, you will find a wealth of information available to start your trip, with the all-important 'Visit Abroad Form' available to download. Don't forget County has funding available for International trips.

You will notice a new person writing the report this year. Gerald Telfer, who held this role for seven years, has moved away to embark on new family and Scouting adventures. I would like to thank him for all he has done to support International Scouting in West Sussex for both adult volunteers and young people alike.

**Peter Few, Assistant County Commissioner (International)**



## DIVERSITY AND INCLUSION

West Sussex Scouts always strives to respond to the challenges and changes around it. As I write this we are hearing several of the Pride events we had planned to attend have been cancelled. However, James Clarke the LGBTQ+ Adviser for West Sussex Scouts has already sprung into action planning a month long Pride event range of online webinars, quizzes, musical bingo and zoom explorer evenings. I look forward to sharing with you next year the outcome of these all. I would therefore like to take this opportunity to thank James for his ongoing commitment and enthusiasm towards West Sussex scouting and remind you all he is there to support with any questions or queries. This year our ambition is to have a LGBTQ+ adviser in every district as we continue to ensure we provide #ScoutingforAll.

The 'Promoting Positive Behaviour and Additional Needs' workshops have continued to be a success seeing high numbers of participants and good feedback. The District Additional Needs Advisors ( DANAs) in each district have been promoting themselves well and offering support, guidance and even running Scouting sessions to help promote inclusion to young people. These proactive initiatives are ensuring we are seeing an increase in young people and leaders feeling included.

This year we will be looking to gain faith advisers, LGBTQ+ advisers and mental health champions in every district. This will help us ensure there is support and guidance readily available as we actively ensure we are being diverse and inclusive across the county. Having the advisers in place will allow leaders and their teams to be able to seek readily available support before making decisions and thus avoiding any undue distress to our young people and their families and ensure we truly are making Scouting accessible to all for young persons or leaders alike. We are actively promoting the concept that if in doubt ask advice before saying no! This is especially important in relation to outdoor activities and camps.

I would like to thank all leaders for their engagement in workshops, in promoting inclusion, keeping curious open minds that want to learn more about additional needs and reflecting upon their own sections and practice to provide the best possible Scouting for young people. Thank you all also to the Diversity and Inclusion team for all your hard work and commitment.

Suzanne Few, DCC Diversity and Inclusion

## ADULT TRAINING

As Scouting has started to come out of the pandemic, we have been able to resume face to face training, residential night away training but still providing some zoom sessions. The length of service for the leaders attending courses ranges from the very new to 18 months which is encouraging as it shows Scouting can still encourage more adults to join the fun of Scouting.

Compliance training (Safety and Safeguarding) is still a challenge to stay on top of. We are starting to see the number of late renewals coming down, but I would ask for everyone to complete these mandatory training courses when prompted. I'm pleased to report that our team of First Aid Trainers are doing a great job providing opportunities for leaders to stay up to date with this important role. It is also encouraging to see that the number of wood badges is starting rise again with 80 in the six months that I have been in this role.

I am pleased to say we have a hard working team of local training managers and training team members who are doing a good job promoting and leading training across West Sussex.

David Matthews, County Training Manager



## GROWTH & DEVELOPMENT

Our main focus this year has been to support sections and Groups recover from the impact of the pandemic. Across the County Groups have been impacted differently, from loss of youth members, loss of volunteers and meeting venue restriction. In some cases sections and Groups have closed as a result, whilst others have needed a bit of extra support to restart face-to-face meetings or recruitment of new members and volunteers.

During the year, we have also been able to restart projects put on hold due to the pandemic. With a new Explorer Unit opening at Shoreham Beach and additional new sections at 2nd Crawley opening on a Saturday for Beavers, Cubs and Scouts to meet the needs of the local Muslim community. Sixteen new Group Scout Leaders were appointed during the year and have received induction support from our Growth and Development Officer.

In March 2022, Becca Hardcastle resigned from her role as Assistant County Commissioner for Growth and Tony Hall stepped down from being a member of the Project Working Group. If you are interested in helping us to grow and reach more young people, please contact Robert Sawyer, County Commissioner.

**Mark Guy, Growth and Development Officer**

**In West Sussex there are:**

- 3 Squirrel Dreys
- 135 Beaver Colonies
- 140 Cub Scout Packs
- 131 Scout Troops
- 59 Explorer Units

Year	2018	2019	2020	2021	2022
Squirrel Scouts					12
Beavers Scouts	2,563	2,590	2,467	1,799	2,194
Cubs Scouts	3,125	3,154	3,121	2,597	2,750
Scouts	2,762	2,710	2,672	2,492	2,595
Explorer Scouts	978	994	1,050	870	949
Scout Network	337	333	507	335	359
Total YP	9,765	9,781	9,817	8,093	8,859
Adults	2,702	2,703	3,022	2,857	2,791
<b>Total</b>	<b>12,467</b>	<b>12,484</b>	<b>12,839</b>	<b>10,950</b>	<b>11,650</b>



# 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 2021/22 year. Congratulations go to all the recipients.

Tony Hall, Awards Advisory Group Chair

Matt Pike, DCC Programme

Graham Reeves, D of E Advisor

## ADULT AWARDS

### SILVER WOLF

Tim Taylor

### BAR TO SILVER ACORN

Dave Grimwood

Gill Hart

### SILVER ACORN

Jill Beckingham

David Casey

Mark Haymes

Chris Hobbs

Ian Lynn

Diana Thomson

### BAR TO AWARD FOR MERIT

Chris Evans

Daniel Lecuyer

Mike Stevens

### AWARD FOR MERIT

Paul Alexander

Hazel Barkworth

Beverly Bell

Angela Brown

Sandra Brown

Adrian Colenutt

Mike Cranfield

Gillian Creek

Debbie Deacon

Jo Dommett

Stib Dommett

Jason Gilpin

Claire Gould

Richard Grover

Rachel Hammond

Simon Haste

Janet Hewson

Andrew Huckle

Katrina McAnaspie

Desmond Knight

Chewy Lincoln

Richard Marshall

Graham Mills

Carl Monk

Helen Pullen

Susan Richards

Andy Sands

Andrew Spencer

Cheryl Stevens

Martin Taylor

Kath Wardle

Kerry Waudby

Barrie Williams

Luke Winstanley

### CHIEF SCOUT'S COMMENDATION FOR GOOD SERVICE

Suzanne Barrett

Alison Bentley

Katherine Bilham

Peter Bosman

Stefan Brolin

Carol Carol

Dion Del Smith

Mary Harvey

Zoe Jenkins

Amanda Longdon

Tony Parsons

Jack Penfold

Miles Price

Jack Sharp

Alan Spackman

Karen Trethewey

Tom Weaver



## YOUNG PEOPLE'S AWARDS

### THE QUEEN'S SCOUT AWARD

Katherine Bilham

Joshua Hanna

Freddie Morris

Ellie Ratcliffe

### THE CHIEF SCOUT'S AWARD

Gold 63

Platinum 15

Diamond 7

Young Leader Belt

Buckle 2

### THE DUKE OF EDINBURGH'S AWARD

Gold 7

Silver 29

Bronze 58





**We prepare young people with skills for life**

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

**T: 01798 831110 E: [countyoffice@westsussexscouts.org.uk](mailto:countyoffice@westsussexscouts.org.uk) W: [www.westsussexscouts.org.uk](http://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 2022**

# WEST SUSSEX COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs R Hammond Mr S Mitchison Mr S Dawson Mr G Cheesmur Mrs F Trimming Mr D Hopper Mr R Sawyer Mr C Holmes Mr B Hardcastle Mr A Swayne Mr M Price Mr E Hills Mr A Hall	(Appointed 12 May 2021) (Appointed 22 September 2021) (Resigned 11 May 2022)
<b>Charity number</b>	1046955	
<b>Principal address</b>	Lodge Hill Centre London Road Watersfield Pulborough West Sussex RH20 1LZ	
<b>Independent examiner</b>	Alec Burgess ACA Keymer Haslam & Co 4 - 6 Church Road Burgess Hill West Sussex RH15 9AE	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

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# WEST SUSSEX COUNTY SCOUT COUNCIL

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# WEST SUSSEX COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2022*

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The Trustees present their report and financial statements for the year ended 31 March 2022.

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 2022. 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 2022

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#### 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 £146,475 (2021 £153,997); expenditure for the year was £165,145 (2021 £97,775) giving a deficit of £18,670. After the re-valuation of investments the total deficit was £9,294 (2021 Surplus £78,060) which was planned for. As at 31 March 2022 the reserves were £304,560 (2021 £313,854).

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 2022 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 keep the membership fee as low as possible 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 2022

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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

Mr S Mitchison

Mr S Dawson

Mr G Cheesmur

Mrs F Trimming

Mr D Hopper

Mr R Sawyer

Mr C Holmes

Mr A Hall

(Resigned 11 May 2022)

Mr B Hardcastle

Mr A Swayne

Mr M Price

(Appointed 12 May 2021)

Mr E Hills

(Appointed 22 September 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 2022*

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The Trustees met via "Teams" due to the Covid-19 pandemic, but also had a face to face meeting, and met on 6 occasions from April 2021 to March 2022 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 on 22 September 2021. 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 2022 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: 23 August 2022

# **WEST SUSSEX COUNTY SCOUT COUNCIL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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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

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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 2022.

#### **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: 12 September 2022

# WEST SUSSEX COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations, legacies and grants	3	2,674	8,286
Charitable activities	4	41,434	(396)
Investments	5	1,513	1,802
Membership subscriptions	6	100,854	144,305
<b>Total income</b>		<u>146,475</u>	<u>153,997</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>165,145</u>	<u>97,775</u>
Net gains/(losses) on investments	12	<u>9,376</u>	<u>21,838</u>
<b>Net movement in funds</b>		(9,294)	78,060
Fund balances at 1 April 2021		<u>313,854</u>	<u>235,794</u>
<b>Fund balances at 31 March 2022</b>		<u><u>304,560</u></u>	<u><u>313,854</u></u>

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 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments	13		177,115		167,739
<b>Current assets</b>					
Stocks		3,568		1,171	
Debtors	14	2,947		4,967	
Cash at bank and in hand		183,047		268,461	
		<u>189,562</u>		<u>274,599</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(62,117)</u>		<u>(128,484)</u>	
Net current assets			127,445		146,115
<b>Total assets less current liabilities</b>			<u>304,560</u>		<u>313,854</u>
			<u>304,560</u>		<u>313,854</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	16	6,039		7,677	
General unrestricted funds	16	<u>298,521</u>		<u>306,177</u>	
			304,560		313,854
			<u>304,560</u>		<u>313,854</u>

The accounts were approved by the Trustees on 23 August 2022

Mrs R Hammond  
Trustee

Mr D Hopper  
Trustee

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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 2022

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### 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.

#### 1.9 Retirement benefits

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

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 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
	2022	2021
	£	£
Coronavirus Job retention scheme grant received	2,674	8,286

### 4 Charitable activities

	2022	2021
	£	£
County Events and Activities (net of refunds given)	41,655	(292)
Sales of badges	(221)	(104)
	<u>41,434</u>	<u>(396)</u>

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Income from listed investments	1,402	1,733
Interest receivable	111	69
	<u>1,513</u>	<u>1,802</u>

### 6 Other income

	<b>2022</b>	<b>2021</b>
	£	£
Membership subscriptions	380,142	409,640
Remitted to headquarters	(279,288)	(265,335)
	<u>100,854</u>	<u>144,305</u>

### 7 Charitable activities

	<b>Charitable expenditure 2022</b>	<b>Charitable expenditure 2021</b>
	£	£
Staff costs	8,812	8,709
County team expenses	4,485	2,558
Insurance	6,060	573
Leader training expenses	1,932	172
Activity expenses (net of refunds received)	46,873	17,731
County office expenses	5,419	5,582
Sundry expenses	2,119	2,057
Purchase of equipment	1,698	3,312
	<u>77,398</u>	<u>40,694</u>
Grant funding of activities (see note 8)	67,210	40,342
Share of governance costs (see note 9)	20,537	16,739
	<u>165,145</u>	<u>97,775</u>

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Grants payable

	2022 £	2021 £
Grants re leader recruitment (via Scout Headquarters)	41,787	20,894
Grants to scout groups	23,785	18,576
Grants - IPEH fund	1,638	872
	<u>67,210</u>	<u>40,342</u>

### 9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	-	8,812	8,812	8,709	Governance
Legal and professional	-	1,032	1,032	1,032	Governance
County Team expenses	-	1,495	1,495	852	Governance
AGM & meeting exp's	-	3,779	3,779	564	Governance
County office expenses	-	5,419	5,419	5,582	Governance
	<u>-</u>	<u>20,537</u>	<u>20,537</u>	<u>16,739</u>	
Analysed between					
Charitable activities	<u>-</u>	<u>20,537</u>	<u>20,537</u>	<u>16,739</u>	

### 10 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable reimbursement 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.

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 11 Employees

#### Number of employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
County office staff	2	2

#### Employment costs

	2022 £	2021 £
Wages and salaries	17,470	17,256
Other pension costs	154	162
	<u>17,624</u>	<u>17,418</u>

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

### 12 Net gains/(losses) on investments

	2022 £	2021 £
Revaluation of investments	9,376	21,838

### 13 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2021	167,739
Valuation changes	9,376
At 31 March 2022	<u>177,115</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>177,115</u>
At 31 March 2021	<u>167,739</u>

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	2,553	4,700
Prepayments and accrued income	394	267
	<u>2,947</u>	<u>4,967</u>

### 15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	62,117	128,484
	<u>62,117</u>	<u>128,484</u>

### 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 2021	Movement in funds		Balance at 31 March 2022
	£	Incoming resources £	Resources expended £	£
Designated Funds:				
Hardship Fund	5,517	-	-	5,517
IPEH Fund	2,160	-	(1,638)	522
	<u>7,677</u>	<u>-</u>	<u>(1,638)</u>	<u>6,039</u>
General Unrestricted Funds	306,177	155,818	(163,507)	298,521
	<u>313,854</u>	<u>155,818</u>	<u>(165,145)</u>	<u>304,560</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.

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	Unrestricted funds 2021 £
Fund balances at 31 March 2022 are represented by:		
Investments	177,115	167,739
Current assets/(liabilities)	127,445	146,115
	<u>304,560</u>	<u>313,854</u>

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

### 18 Related party transactions

There were no disclosable related party transactions during the year (2021 - 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 2022**

# WEST SUSSEX COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs R Hammond Mr S Mitchison Mr S Dawson Mr G Cheesmur Mrs F Trimming Mr D Hopper Mr R Sawyer Mr C Holmes Mr B Hardcastle Mr A Swayne Mr M Price Mr E Hills Mr A Hall	(Appointed 12 May 2021) (Appointed 22 September 2021) (Resigned 11 May 2022)
<b>Charity number</b>	1046955	
<b>Principal address</b>	Lodge Hill Centre London Road Watersfield Pulborough West Sussex RH20 1LZ	
<b>Independent examiner</b>	Alec Burgess ACA Keymer Haslam & Co 4 - 6 Church Road Burgess Hill West Sussex RH15 9AE	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

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# WEST SUSSEX COUNTY SCOUT COUNCIL

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# WEST SUSSEX COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2022*

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The Trustees present their report and financial statements for the year ended 31 March 2022.

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 2022. 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 2022

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#### 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 £146,475 (2021 £153,997); expenditure for the year was £165,145 (2021 £97,775) giving a deficit of £18,670. After the re-valuation of investments the total deficit was £9,294 (2021 Surplus £78,060) which was planned for. As at 31 March 2022 the reserves were £304,560 (2021 £313,854).

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 2022 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 keep the membership fee as low as possible 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 2022

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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

Mr S Mitchison

Mr S Dawson

Mr G Cheesmur

Mrs F Trimming

Mr D Hopper

Mr R Sawyer

Mr C Holmes

Mr A Hall

(Resigned 11 May 2022)

Mr B Hardcastle

Mr A Swayne

Mr M Price

(Appointed 12 May 2021)

Mr E Hills

(Appointed 22 September 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 2022*

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The Trustees met via "Teams" due to the Covid-19 pandemic, but also had a face to face meeting, and met on 6 occasions from April 2021 to March 2022 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 on 22 September 2021. 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 2022 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: 23 August 2022

# **WEST SUSSEX COUNTY SCOUT COUNCIL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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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

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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 2022.

#### **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: 12 September 2022

# WEST SUSSEX COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations, legacies and grants	3	2,674	8,286
Charitable activities	4	41,434	(396)
Investments	5	1,513	1,802
Membership subscriptions	6	100,854	144,305
<b>Total income</b>		<u>146,475</u>	<u>153,997</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>165,145</u>	<u>97,775</u>
Net gains/(losses) on investments	12	<u>9,376</u>	<u>21,838</u>
<b>Net movement in funds</b>		(9,294)	78,060
Fund balances at 1 April 2021		<u>313,854</u>	<u>235,794</u>
<b>Fund balances at 31 March 2022</b>		<u><u>304,560</u></u>	<u><u>313,854</u></u>

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 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Investments	13		177,115		167,739
<b>Current assets</b>					
Stocks		3,568		1,171	
Debtors	14	2,947		4,967	
Cash at bank and in hand		183,047		268,461	
		<u>189,562</u>		<u>274,599</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(62,117)</u>		<u>(128,484)</u>	
Net current assets			127,445		146,115
<b>Total assets less current liabilities</b>			<u>304,560</u>		<u>313,854</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	16	6,039		7,677	
General unrestricted funds	16	<u>298,521</u>		<u>306,177</u>	
			304,560		313,854
			<u>304,560</u>		<u>313,854</u>

The accounts were approved by the Trustees on 23 August 2022

Mrs R Hammond  
Trustee

Mr D Hopper  
Trustee

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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 2022

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### 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.

#### 1.9 Retirement benefits

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

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 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
	2022	2021
	£	£
Coronavirus Job retention scheme grant received	2,674	8,286
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	2022	2021
	£	£
County Events and Activities (net of refunds given)	41,655	(292)
Sales of badges	(221)	(104)
	<u>41,434</u>	<u>(396)</u>

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Income from listed investments	1,402	1,733
Interest receivable	111	69
	<u>1,513</u>	<u>1,802</u>

### 6 Other income

	<b>2022</b>	<b>2021</b>
	£	£
Membership subscriptions	380,142	409,640
Remitted to headquarters	(279,288)	(265,335)
	<u>100,854</u>	<u>144,305</u>

### 7 Charitable activities

	<b>Charitable expenditure 2022</b>	<b>Charitable expenditure 2021</b>
	£	£
Staff costs	8,812	8,709
County team expenses	4,485	2,558
Insurance	6,060	573
Leader training expenses	1,932	172
Activity expenses (net of refunds received)	46,873	17,731
County office expenses	5,419	5,582
Sundry expenses	2,119	2,057
Purchase of equipment	1,698	3,312
	<u>77,398</u>	<u>40,694</u>
Grant funding of activities (see note 8)	67,210	40,342
Share of governance costs (see note 9)	20,537	16,739
	<u>165,145</u>	<u>97,775</u>

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Grants payable

	2022 £	2021 £
Grants re leader recruitment (via Scout Headquarters)	41,787	20,894
Grants to scout groups	23,785	18,576
Grants - IPEH fund	1,638	872
	<u>67,210</u>	<u>40,342</u>

### 9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	-	8,812	8,812	8,709	Governance
Legal and professional	-	1,032	1,032	1,032	Governance
County Team expenses	-	1,495	1,495	852	Governance
AGM & meeting exp's	-	3,779	3,779	564	Governance
County office expenses	-	5,419	5,419	5,582	Governance
	<u>-</u>	<u>20,537</u>	<u>20,537</u>	<u>16,739</u>	
Analysed between					
Charitable activities	<u>-</u>	<u>20,537</u>	<u>20,537</u>	<u>16,739</u>	

### 10 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable reimbursement 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.

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 11 Employees

#### Number of employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
County office staff	2	2

#### Employment costs

	2022 £	2021 £
Wages and salaries	17,470	17,256
Other pension costs	154	162
	<u>17,624</u>	<u>17,418</u>

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

### 12 Net gains/(losses) on investments

	2022 £	2021 £
Revaluation of investments	9,376	21,838

### 13 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2021	167,739
Valuation changes	9,376
At 31 March 2022	<u>177,115</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>177,115</u>
At 31 March 2021	<u>167,739</u>

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	2,553	4,700
Prepayments and accrued income	394	267
	<u>2,947</u>	<u>4,967</u>

### 15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	62,117	128,484
	<u>62,117</u>	<u>128,484</u>

### 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 2021	Movement in funds		Balance at 31 March 2022
	£	Incoming resources £	Resources expended £	£
Designated Funds:				
Hardship Fund	5,517	-	-	5,517
IPEH Fund	2,160	-	(1,638)	522
	<u>7,677</u>	<u>-</u>	<u>(1,638)</u>	<u>6,039</u>
General Unrestricted Funds	306,177	155,818	(163,507)	298,521
	<u>313,854</u>	<u>155,818</u>	<u>(165,145)</u>	<u>304,560</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.

# WEST SUSSEX COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	Unrestricted funds 2021 £
Fund balances at 31 March 2022 are represented by:		
Investments	177,115	167,739
Current assets/(liabilities)	127,445	146,115
	<u>304,560</u>	<u>313,854</u>

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

### 18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 19 Analysis of changes in net funds

The Charity had no debt during the year.