



**WEST SUSSEX
COUNTY SCOUTS**

Scouts
West Sussex

**ANNUAL REVIEW
2022 - 2023**

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COUNTY CHAIR



Once again, we are delighted to report that the number of young people in West Sussex Scouts has risen thanks to all our incredible volunteers.

The County Executive committee met regularly during the year, either in person or online, continuing to ensure that the requirements of the Charities Commission and the County constitution are complied with.

Mandatory training requirements for all volunteers, together with all aspects of Health and Safety, are priorities, with particular emphasis on risk assessments and safety of young people and Scout property.

A policy for organising large and joint events has been devised, which will also assist the planning of activities with Girlguiding Sussex West and Central.

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 be provided – subject to meeting the necessary criteria.

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

Our finances are monitored by trustee David Hopper, whose pro bono work for West Sussex Scouts is much appreciated.

During the year, Ben Hardcastle resigned and Connor Homes, County Youth Commissioner completed his term of office. We welcomed Connor's successor to the role, Phoebe Woolard who continues to promote Youth Shaped Scouting across the County. We are delighted that Connor has rejoined the Executive Committee. Miles Price, Deputy County Youth Commissioner focussing on governance, has worked across the County promoting the forthcoming changes in the role of the Executive committees and Trustees. I am most appreciative for the help, guidance, and advice of all the Trustees. We are grateful to Gwyn Cheesmur, who leaves the Board at the AGM. During the last eight years his knowledge of Scouting and business expertise has been a great asset.

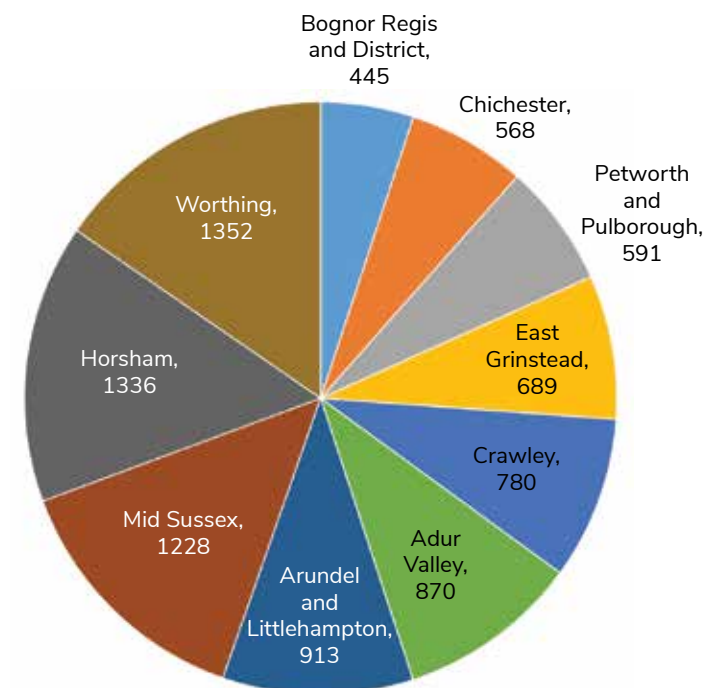
I would like to pay tribute to all our Leaders, Trustees, the County Management Team, and volunteers, who give their time and talents so generously. Their dedication to provide our young people with skills for life in a caring enjoyable environment remains extraordinary. Particular thanks go to our County Commissioner Robert Sawyer, whose dedication, leadership and practical help has motivated and supported everyone in West Sussex Scouts for the last seven years.

Going forward, the Scout Association is undergoing a period of Transformation which will assist in ensuring Scouting remains fit for purpose, relevant and available to all in the future.

Rachel Hammond

Chair of Board of Trustees

Youth Numbers 2023



COUNTY TREASURER

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

County income has been altered from that shown in the Annual Report, by amalgamating the 'Donations and Legacies income (£9,156) with the two investment incomes (£2,172-£3,723=-£1,551) to create a combined total of £7,605.

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 £45,188 that is shown in the Annual Report. Readers are referred to the Annual report for comprehensive financial detail and explanation.

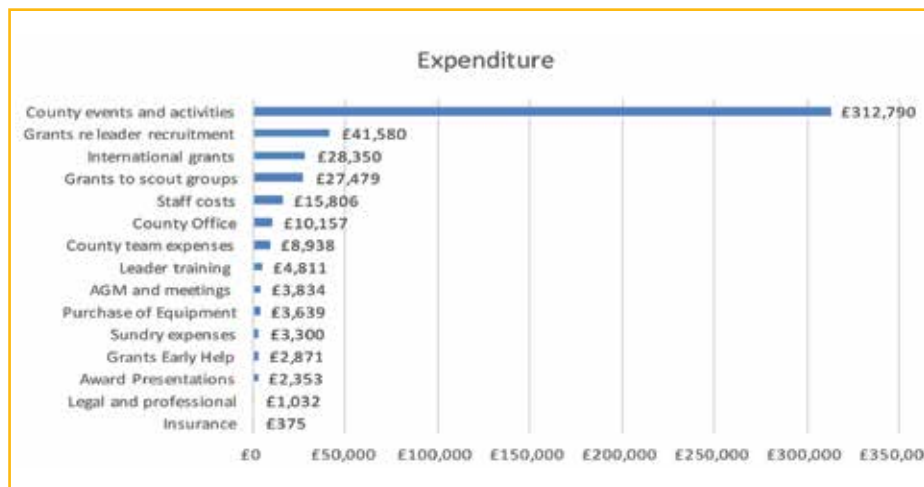
David Hopper, County Treasurer

Income

Donations and legacies	£7,605
Membership subscriptions	£102,001
County events & activities	£312,521
Total Income	£422,127

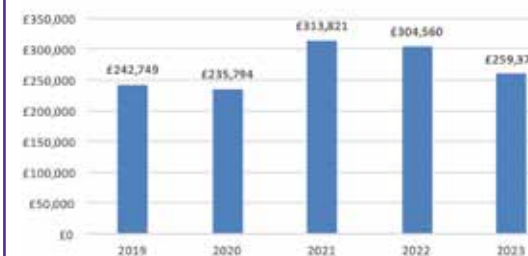
Expenditure

Insurance	£375
Legal and professional	£1,032
Award Presentations	£2,353
Grants Early Help	£2,871
Sundry expenses	£3,300
Purchase of equipment	£3,639
AGM and meetings	£3,834
Leader training	£4,811
County team expenses	£8,938
County Office	£10,157
Staff costs	£15,806
Grants to scout groups	£27,479
International grants	£28,350
Grants re leader recruitment	£41,580
County events & activities	£312,790
Total expenses	£467,315
Deficit / surplus	-£45,188



Assets

Year	Assets
2019	£242,749
2020	£235,794
2021	£313,821
2022	£304,560
2023	£259,372



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 COMMISSIONER



The last 12 months have been amazing. There have been great Scouting activities taking place across West Sussex. I have been very lucky to be able to attend some of the events and to see first-hand the activities. From the youngest Scout Members to the oldest Members. It is great to see that they are all having fun and gaining Skills for Life.

Scouting in West Sussex continues to grow from new members, new sections and new groups. I continue to be impressed to see the adult members continuing to run great programmes across the County for the Young Members.

At County level we have been able to present Young Members across the County with their top wards from Chief Scouts Gold Award to the Queen's Scout Award including the new King's Scout Award.

The County continues to have new Squirrels sections opening up which are for Young Members aged 4 to 6 years. I have also been able to see the New Squirrels Members receive their top Award in their section.

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 new changes that we continue to bring into Scouting, I remain very proud of the Adults in West Sussex Scouts for giving support and the focus on our young people who are still able to experience fun and high quality programmes which in turn gives them valuable Skills for Life.

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

Robert Sawyer
County Commissioner

Our Values

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

Our Mission

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

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.

COUNTY YOUTH COMMISSIONER



I was delighted to be selected to succeed Connor Holmes who completed his three year appointment as County Youth Commissioner in December 2022.

The County have been very welcoming and supportive and I am helped by Miles Price, Deputy County Youth Commissioner for Events and Governance.

It has been another highly successful year for Youth Shaped Scouting as the YouShape award goes from strength to strength. Across West Sussex increasing numbers of young people have achieved this award by actively engaging in the planning and running of their programmes. This is supported by the imaginative facilitation of their Leaders.

In June, young people in all districts celebrated the Queen’s Jubilee in a variety of innovative ways. In September, some of our Network members supported the Queen’s Lying in State along with their peers from all four nations of the United Kingdom. They received national acclaim for their service and their embodiment of our Scouting values.

We are now seeking to recruit new District and Deputy District Youth Commissioners, so if you would like to contribute to helping to provide Youth Shaped Scouting in the County please talk to your District Commissioner, or email me at:
cyc@westsussexscouts.org.uk.

Phoebe Woolard
 County Youth Commissioner



Year	2021	2022	2023
Squirrel Scouts		12	135
Beavers Scouts	1,799	2,194	2,206
Cubs Scouts	2,597	2,750	2,784
Scouts	2,492	2,595	2,565
Explorer Scouts	870	949	1,082
Scout Network	335	359	254
Total YP	8,093	8,859	9,026
Adults	2,857	2,791	3,154
Total	10,950	11,650	11,926

4-5 > **Squirrels**

6-8 > **BEAVERS**

8-10½ > **cubs**

10½-14 > **SCOUTS**

14-18 > **EXPLORERS**

18-25 > **network**

SECTION REPORTS

The valued volunteers are providing our young people with the adventure and outdoor skills that scouting is all about. Development of the skills for life through our weekly meetings is part of a quality programme that our young people are benefiting from and can be seen in the number of top awards that have been achieved in the last year.

Groups are continuing to go on adventures on the water, paddle boarding, canoeing, kayaking and even sailing, going out into the community and taking part in fundraising events and projects and more importantly camping in groups and also across districts at bigger district wide events.

Squirrels are going from strength to strength providing a scouting programme to our youngest members in the county; with the number of expressions of interest growing all the time and squirrel dreys have opened in the districts to help the growth of the section.

This year we saw the passing of Queen Elizabeth II and Network Members from the county were selected to assist with the lying in state and the funeral. This was a great honour and they represented the county extremely well while joining other members from around the UK. They are a credit to Scouting in the UK.



With this passing we saw the last of our youth members achieving the Queen's Scout Award and the first member in the county achieve the new King's Scout Award. The Highest award a youth member can achieve and shows a huge level of commitment. We have also had a Group of Network members for Horsham District complete their explorer belt expedition travelling across Switzerland over 10 days. This award is the culmination of months of planning, budgeting and working together to achieve the number do tasks set out by their mentor while traveling across another country. Well done to the Horsham Network members.

I would like to thank all the leaders and volunteers in the groups and districts who continued to scout 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

Deputy County Commissioner (Programme)



COUNTY ACTIVITIES

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 the 'return to normal' following the Pandemic years.

I mentioned in this report for the year 2018/19 that the Scout Association is privileged to be able to run its own Adventurous Activity Permit Scheme. Following a recommendation from a qualified Assessor, the scheme allows leaders and young people to be granted a permit to run Adventurous Activities. A similar scheme (Nights Away Permit Scheme) allows leaders to be granted a permit to run overnight residential experiences for our young people.

I thought it was worth comparing the statistics from 2018/19 with those for 2022/23. The good news is that we now have 494 Adventurous Activity permit holders (407 in 2019). Unfortunately, the number of leaders holding Nights Away Permits has fallen from 546 down to 492. Our challenge is to get those Nights Away Permit holders back up to, and beyond, their pre-pandemic levels!

I would like to thank all Adventurous Activity and Nights Away Permit Holders across the County for their support in ensuring that our Young People can develop their organisational, practical, managerial, and team building skills for life going forward.

My thanks go to Graham West for his valued support in his role of MAPS (Manager of the Activity Permit Scheme) and also Manager of



our Activity SASU teams. Graham has had to step back from these two roles

The next year is going to be an interesting one, with the Scout Association moving forward with its 'Transforming our Volunteer Experience' programme. It also intends to introduce a new database system in early 2024 and will review the Nights Away Permit Scheme in July 2023. Watch this space!

Paul Arkle

Assistant County Commissioner (Activities)



Our 12 County Scout Active Support Units (SASUs):

- Archery
- Caving
- Climbing
- Clive Packham Memorial Trust
- Downsman
- Hill Walking
- Media and Communications
- Radio
- Sea School
- SEAT
- Shooting
- Supreme Box Carts



DUKE OF EDINBURGH'S AWARD SCHEME

The year so far has been incredibly successful for the awards. We have witnessed remarkable accomplishments in various categories. Specifically, we have awarded 71 Gold Chief Scouts Awards, 12 Platinum Chief Scouts Awards, 5 Diamond Chief Scouts Awards, and 7 Young Leader Belt Buckles. These achievements are truly phenomenal for our deserving recipients. Looking ahead, the outlook for the coming year is extremely promising, and we anticipate a continued increase in the number of awards.

In the Duke of Edinburgh Scheme, our County has once again experienced an unbelievable uptake, thanks to the dedication of our D of E Leaders. The awards achieved this year have been nothing short of incredible. Our Young People have earned 108 Bronze Awards, 37 Silver Awards, and 17 Gold Awards. Once again, the numbers are looking positive for the current year, and we are already fully booked for the next two Award Ceremonies.

While the temporary changes to the awards, implemented due to Covid, will end by the close of this year. D of E Headquarters has decided to make some of these measures permanent. This decision will allow for further participation and inclusivity, enabling more Young People to take part in the awards. All the Districts have been informed of these changes, and the leaders can continue to offer a fantastic program that ensures inclusive access to the awards for everyone.

The Awards are in excellent shape, and with a few adjustments to the recording system on the leaders' side, we aim to achieve even higher numbers in the year ahead. I would like to extend my heartfelt congratulations to everyone for their remarkable achievements. I also want to express my gratitude to all the leaders and parents for their unwavering support in providing Young People with the opportunity to participate in these award.

Gregers Young

Duke of Edinburgh's Award Advisor



INTERNATIONAL

West Sussex Scouts international horizons has been widening the past twelve months. Troop, Unit, Group, District and County teams have been planning new, and resurrecting delayed plans to travel beyond the UK, to places such as, Switzerland, Iceland and Bruges and preparing for future trips to Croatia, Kandersteg, Korea and Norway to name a few.

The County International team has been growing and broadening its own wealth of knowledge and experience. I am happy to say we have the continued support of Linda Barker and Suzi Prior, as well as new support from Mike Priest, all as International Advisors.

The 'West Sussex Wasps' and 'West Sussex Warriors', our two World Scout Jamboree Units have been using the year to fundraise, get to

know each other, understand their own strengths and weaknesses, and grow as Units. Their preparation camps have been action packed, with gorge walking in Wales, learning to Morris Dance and Korean culture, their own Monopoly Runs in London, as well as more low-key tasks, but important all the same, like what to do in Seoul when they arrive? I look forward to seeing their journey ahead before the adventure in Korea.

I also look forward in anticipation to many more Visits Abroad forms coming my way over the next 12 months and starting County preparation for Roverway 2024.

Peter Few

Assistant County Commissioner (International)



DIVERSITY AND INCLUSION

Scouting continues to adapt to the changes in the world around us and it has been fantastic to see this happening in West Sussex Scouts and see the welcome so many sections have given young people seeking refuge in the county. Scouting is a worldwide organisation and I have been working closely with the Jamboree units to enable the young people to access the World Scout Jamboree where they will learn more about the cultures and faiths of a wealth of countries.

I am delighted to welcome Jack Sharp to the team as County LGBTQ+ advisor, he has been organising support at Crawley Pride in recent

years and I look forward to seeing him replicate this across the county. One of his first challenges is to get an LGBT advisor in every district and please contact him direct with any queries or questions.

The DANAs (district additional needs advisors) have provided me with great support across the districts and as we enter the transformation these roles will continue to be invaluable to ensure Scouting is for all.

Leader training in the Promoting Positive behaviour workshop and the Module 7 Scouting for all workshop continue to be really popular with many leaders and assistants reporting they have been given new tools and ideas to support their young people. These workshops are open to all as part of training or ongoing learning. The module 7 allows participants to explore more in depth the protected characteristics alongside gaining a greater understanding of LGBTQ+.

The Scouting website has continued to develop and is now a wealth of information for a wide variety of additional needs and is a useful source visual stories for promises and scouting ceremonies and events. I encourage all to take the time to check it out.

All districts and groups should have in place behaviour policies which are shared with parents alongside 'code of conducts'. These alongside the parent/carer framework provide the scaffolding to ensure we are supporting as many young people as possible to access Scouting.

West Sussex is a diverse county and we must now focus to build Scouting within all demographics of the county. It is important we continue to ask how we can adapt and be inclusive and always keep the door open to every young person and volunteer in a safe and inclusive way. Please continue to ask for support before saying no to anything, no one on their own is an expert but together we are an amazing team.

Thank you for all your amazing work within the County this year and I look forward to meeting more of you in the coming year.

Suzanne Few

DCC Diversity and Inclusion



ADULT TRAINING

The transition date edges ever nearer and training as we know it will see significant changes but for now it is business as usual. We are currently planning the usual training weekend at Lodge Hill in November which will be held on the weekend of 25th/26th and details will be announced shortly once the programme has been finalised.

First Aid courses are still being run on a frequent basis across all corners of the county so there is no excuse for adults not being able to renew their training. We have a very capable team of first aid trainers who oversee this.

Compliance training (safety and safeguarding) is always going to be a challenge but I feel it is a battle we are winning as adults get plenty of reminders. However, the difference this year is that the Scout Association

is quick to suspend members who do not comply with this training. One suspension in the county is one too many so I urge everybody to encourage adults to complete this training at the earliest opportunity.

I have been in this role now for five months and in that time, I have seen 75 Wood Badges awarded which is very encouraging but let's not forget those people in non-wood badge roles who are equally important. In the same period, I have seen 150 people complete the required training for their role which is a credit to our local training managers and training advisors.

Geoff Spooner
County Training Manager



CLIVE PACKHAM MEMORIAL FUND

The first meeting of the Clive Packham Memorial Fund was held in 1988 and was to honour the memory of Clive Packham, an adventurous West Sussex Venture Scout. The Fund exists to assist Scouts to participate in adventurous activities and is in the form of a monetary grant made to an individual. Activities that would be supported include Explorer Belt expeditions and activities such as climbing, caving, sailing, scientific investigation, backpacking, high level walking and underwater exploration.

No grants were paid in 2022/23 as the Memorial Fund was in the process of being set up as a new SASU within West Sussex County Scouts but we are now ready to receive new and exciting applications. The trustees will decide the amount of grant an individual will be given but all applicants are expected to have fundraised the majority of their costs. Applications cannot be considered retrospectively so you must apply in the planning stage.

Applications should be made in writing, by individual Scouts, and addressed to Mrs Pat Rawcliffe, Clive Packham Memorial Fund, SASU Co-ordinator, at pat.rawcliffe@westsussexscouts.org.uk. Please tell us about your expected trip and explain how you are raising the money to meet your costs. In return, we would like to meet you before your trip to discuss your application and then again after your return to hear about your adventure. We look forward to supporting you.

Daren Packham, Richard Sullivan, Pat Rawcliffe



GROWTH & DEVELOPMENT

This year we have continued to support those sections and Groups needing help to recover from the impact of the pandemic, with the majority now back up and running. Thirteen new Group Scout Leaders have been recruited and supported through their induction and we started the process of refocusing on our longer-term growth plans with workshops being delivered in two of the ten Districts.

Working with Chichester District Team, we hosted an open event in September at Tangmere Village Hall with the aim of opening a new Scout Group to serve the local community and help ease the pressure on the three groups in Chichester City. Following a very successful open night, 100+ registrations of interest, and inducting new volunteers. Tangmere Scout Group officially launched in February 2023 with Beavers, Cubs and Scouts, with plans for a Squirrel Drey to open in the summer of 2023.

Our congratulations also go to 2nd Ifield Scout Group in Crawley who opened their second Scout Troop, 2nd Horsham who opened their second Beaver Colony and the nine Scout Groups opening a Squirrel Drey, taking the number to 12 Squirrel Dreys across the County by January 2023 with more planned to open throughout the year.

In September we welcomed three new volunteers to the Project Working Group; Glyn Pullen (Chair), Joe Hellyer and Sophia Wilks, alongside Chris Howe from The Scouts who together coordinate and support the work of our development officer.

In January we said goodbye to Mark Guy, our Growth and

Development Officer who moved on to a new job with The Scouts Growth and Communities team. Mark joined the County Team back in January 2009 as our County Recruitment and Development Officer, initially employed for three years to help deliver our growth plans. Over the last 13 years Mark has played a key role in supporting volunteers across the County open many new sections and Group enabling hundreds of young people to join and develop skills for life. Mark has supported the induction of 210 new Group Scout Leaders and delivered too many to count workshops, online support sessions and meeting to support our volunteers to recruit more volunteers, young people and implement development plans. We wish Mark all the very best in his new job and thank him for everything he has done to support West Sussex Scouts.

As we look ahead to 2023/24, we are pleased to confirm that Joe Firth will be joining the team in the updated role of Local Growth Officer – West Sussex. Joe will start work in April and help us to continue to support and deliver on our ambitious growth plans to 2025.

Glyn Pullen

Chair, Project Working Group

Chris Howe

Local Growth Operations Manager - South

IN WEST SUSSEX THERE ARE:

	2022	2023
Squirrel Dreys	3	12
Beavers Scouts	135	134
Cub Scouts	140	139
Scout Troops	131	131
Explorer Units	59	58



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 2022/23 year. Congratulations go to all the recipients.

Tony Hall, Awards Advisory Group Chair

Matt Pike, DCC Programme

Gregers Young, D of E Advisor

ADULT AWARDS

SILVER WOLF

Jill Gladman

BAR TO SILVER ACORN

Steve Dawson

Eddy Hills

Robert Sawyer

SILVER ACORN

Chris Davis

Sally Holmes

Geoff Ridgway

Clive Light

Mike Larcombe

Gloria Gardner

Tim Rapley

BAR TO AWARD FOR MERIT

Suzanne Few

Steven Mitchison

AWARD FOR MERIT

Paul Abbott

Sonia Baker

Mark Bridger

John Burrell

Jon Elliot

Sean Edwards

Alison Evans

Carol Holly

David King

Anthony Longland

Mags Marshall

Roy McNeil

CHIEF SCOUT'S COMMENDATION FOR GOOD SERVICE

Ruth Bradley

Jodie Forrest

David Hopper

Charlotte Polhill

Marie Riordan

Sophia Wilks

Les Wood

YOUNG PEOPLE'S AWARDS

THE QUEEN'S SCOUT AWARD

Abi Braim

Georgia Burrell

Zoe Grimshaw

Freya Harris

Jack Mitchell

Miles Price

Becca Price

Oliver Tullett

Nora Westerdijk

Phoebe Woolard

THE CHIEF SCOUT'S AWARD

Gold 71

Platinum 12

Diamond 5

Young Leader Belt Buckle 7

THE KING'S SCOUT AWARD

Laura Parker



Editor: Steven Mitchison, County Secretary



We prepare young people with skills for life

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

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Charity Registration No. 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

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 4 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 2023. 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 2023

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 £425,850 (2022 £146,475); expenditure for the year was £467,315 (2022 £165,145) giving a deficit of £41,465. After the re-valuation of investments the total deficit was £45,188 (2022 Deficit £9,294) which was planned for. As at 31 March 2023 the reserves were £259,372 (2022 £304,560).

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 2023 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 2023

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

(Resigned 23 September 2022)

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

(Resigned 30 January 2023)

Mr A Swayne

Mr M Price

Mr E Hills

Miss P Woolard

(Appointed 1 January 2023)

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 2023

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2022 to March 2023 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in 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 21 September 2022. 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 2023 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: 29 August 2023

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of West Sussex County Scout Council (the Charity) for the year ended 31 March 2023.

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe 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: 1 September 2023

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>			
Donations, legacies and grants	3	9,156	2,674
Charitable activities	4	312,521	41,434
Investments	5	2,172	1,513
Membership subscriptions	6	102,001	100,854
		<hr/>	<hr/>
Total income		425,850	146,475
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	467,315	165,145
		<hr/>	<hr/>
Net gains/(losses) on investments	12	(3,723)	9,376
		<hr/>	<hr/>
Net movement in funds		(45,188)	(9,294)
		<hr/>	<hr/>
Fund balances at 1 April 2022		304,560	313,854
		<hr/>	<hr/>
Fund balances at 31 March 2023		259,372	304,560
		<hr/> <hr/>	<hr/> <hr/>

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

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

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Investments	13		173,392		177,115
Current assets					
Stocks		4,252		3,568	
Debtors	14	59,558		2,947	
Cash at bank and in hand		163,381		183,047	
			<u>227,191</u>		<u>189,562</u>
Creditors: amounts falling due within one year	15	<u>(141,211)</u>		<u>(62,117)</u>	
Net current assets			85,980		127,445
Total assets less current liabilities			<u>259,372</u>		<u>304,560</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	16	12,324		6,039	
General unrestricted funds	16	247,048		298,521	
			<u>259,372</u>		<u>304,560</u>
			<u>259,372</u>		<u>304,560</u>

The accounts were approved by the Trustees on 29 August 2023

Mrs R Hammond
Trustee

Mr D Hopper
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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
	2023	2022
	£	£
IPEH Funding received	5,000	-
Coronavirus Job retention scheme grant received	-	2,674
Clive Packham Memorial funds introduced	4,156	-
	<u>9,156</u>	<u>2,674</u>

4 Charitable activities

	2023	2022
	£	£
County Events and Activities (net of refunds given)	312,753	41,655
Sales of badges	(232)	(221)
	<u>312,521</u>	<u>41,434</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	1,340	1,402
Interest receivable	832	111
	<u>2,172</u>	<u>1,513</u>

6 Other income

	2023	2022
	£	£
Membership subscriptions	395,251	380,142
Remitted to headquarters	(293,250)	(279,288)
	<u>102,001</u>	<u>100,854</u>

7 Charitable activities

	Charitable expenditure	Charitable expenditure
	2023	2022
	£	£
Staff costs	7,903	8,812
County team expenses	6,703	4,485
Insurance	375	6,060
Award presentations	2,353	-
Leader training expenses	4,811	1,932
Activity expenses (net of refunds received)	312,790	46,873
County office expenses	5,079	5,419
Sundry expenses	3,300	2,119
Purchase of equipment	3,639	1,698
	<u>346,953</u>	<u>77,398</u>
Grant funding of activities (see note 8)	100,280	67,210
Share of governance costs (see note 9)	20,082	20,537
	<u>467,315</u>	<u>165,145</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Grants payable

	2023 £	2022 £
International grants	28,350	-
Grants re leader recruitment (via Scout Headquarters)	41,580	41,787
Grants to scout groups	27,479	23,785
Grants - IPEH fund	2,871	1,638
	<u>100,280</u>	<u>67,210</u>

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Staff costs	-	7,903	7,903	8,812	Governance
Legal and professional	-	1,032	1,032	1,032	Governance
County Team expenses	-	2,235	2,235	1,495	Governance
AGM & meeting exp's	-	3,834	3,834	3,779	Governance
County office expenses	-	5,078	5,078	5,419	Governance
	<u>-</u>	<u>20,082</u>	<u>20,082</u>	<u>20,537</u>	
Analysed between					
Charitable activities	<u>-</u>	<u>20,082</u>	<u>20,082</u>	<u>20,537</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 2023

11 Employees

Number of employees

The average monthly number employees during the year was:

	2023	2022
	Number	Number
County office staff	2	2

Employment costs

	2023	2022
	£	£
Wages and salaries	15,660	17,470
Other pension costs	146	154
	<u>15,806</u>	<u>17,624</u>

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

12 Net gains/(losses) on investments

	2023	2022
	£	£
Revaluation of investments	(3,723)	9,376

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	177,115
Valuation changes	(3,723)
At 31 March 2023	<u>173,392</u>
Carrying amount	
At 31 March 2023	<u>173,392</u>
At 31 March 2022	<u>177,115</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	59,558	2,553
Prepayments and accrued income	-	394
	<u>59,558</u>	<u>2,947</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	<u>141,211</u>	<u>62,117</u>

16 Designated 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:

	Movement in funds					
	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Hardship Fund	5,517	-	5,517	-	-	5,517
IPEH Fund	2,160	(1,638)	522	5,000	(2,871)	2,651
Clive Packham Memorial Fund	-	-	-	4,156	-	4,156
	<u>7,677</u>	<u>(1,638)</u>	<u>6,039</u>	<u>9,156</u>	<u>(2,871)</u>	<u>12,324</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.

The Clive Packham Memorial Fund is now part of West Sussex County Scout Council funds, with the funds within it to be donated to causes in line with the original objectives of the fund on its inception.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Investments	173,392	177,115
Current assets/(liabilities)	85,980	127,445
	<u>259,372</u>	<u>304,560</u>

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

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - 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 2023

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

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 4 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 2023. 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 2023

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 £425,850 (2022 £146,475); expenditure for the year was £467,315 (2022 £165,145) giving a deficit of £41,465. After the re-valuation of investments the total deficit was £45,188 (2022 Deficit £9,294) which was planned for. As at 31 March 2023 the reserves were £259,372 (2022 £304,560).

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 2023 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 2023

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

(Resigned 23 September 2022)

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

(Resigned 30 January 2023)

Mr A Swayne

Mr M Price

Mr E Hills

Miss P Woolard

(Appointed 1 January 2023)

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 2023

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2022 to March 2023 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in 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 21 September 2022. 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 2023 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: 29 August 2023

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of West Sussex County Scout Council (the Charity) for the year ended 31 March 2023.

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe 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: 1 September 2023

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income and endowments from:</u>			
Donations, legacies and grants	3	9,156	2,674
Charitable activities	4	312,521	41,434
Investments	5	2,172	1,513
Membership subscriptions	6	102,001	100,854
		<hr/>	<hr/>
Total income		425,850	146,475
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	467,315	165,145
		<hr/>	<hr/>
Net gains/(losses) on investments	12	(3,723)	9,376
		<hr/>	<hr/>
Net movement in funds		(45,188)	(9,294)
		<hr/>	<hr/>
Fund balances at 1 April 2022		304,560	313,854
		<hr/>	<hr/>
Fund balances at 31 March 2023		259,372	304,560
		<hr/> <hr/>	<hr/> <hr/>

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

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

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Investments	13		173,392		177,115
Current assets					
Stocks		4,252		3,568	
Debtors	14	59,558		2,947	
Cash at bank and in hand		163,381		183,047	
		<u>227,191</u>		<u>189,562</u>	
Creditors: amounts falling due within one year	15	<u>(141,211)</u>		<u>(62,117)</u>	
Net current assets			85,980		127,445
Total assets less current liabilities			<u>259,372</u>		<u>304,560</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	16	12,324		6,039	
General unrestricted funds	16	<u>247,048</u>		<u>298,521</u>	
			259,372		304,560
			<u>259,372</u>		<u>304,560</u>

The accounts were approved by the Trustees on 29 August 2023

Mrs R Hammond
Trustee

Mr D Hopper
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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
	2023	2022
	£	£
IPEH Funding received	5,000	-
Coronavirus Job retention scheme grant received	-	2,674
Clive Packham Memorial funds introduced	4,156	-
	<u>9,156</u>	<u>2,674</u>

4 Charitable activities

	2023	2022
	£	£
County Events and Activities (net of refunds given)	312,753	41,655
Sales of badges	(232)	(221)
	<u>312,521</u>	<u>41,434</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	1,340	1,402
Interest receivable	832	111
	<u>2,172</u>	<u>1,513</u>

6 Other income

	2023	2022
	£	£
Membership subscriptions	395,251	380,142
Remitted to headquarters	(293,250)	(279,288)
	<u>102,001</u>	<u>100,854</u>

7 Charitable activities

	Charitable expenditure	Charitable expenditure
	2023	2022
	£	£
Staff costs	7,903	8,812
County team expenses	6,703	4,485
Insurance	375	6,060
Award presentations	2,353	-
Leader training expenses	4,811	1,932
Activity expenses (net of refunds received)	312,790	46,873
County office expenses	5,079	5,419
Sundry expenses	3,300	2,119
Purchase of equipment	3,639	1,698
	<u>346,953</u>	<u>77,398</u>
Grant funding of activities (see note 8)	100,280	67,210
Share of governance costs (see note 9)	20,082	20,537
	<u>467,315</u>	<u>165,145</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Grants payable

	2023 £	2022 £
International grants	28,350	-
Grants re leader recruitment (via Scout Headquarters)	41,580	41,787
Grants to scout groups	27,479	23,785
Grants - IPEH fund	2,871	1,638
	<u>100,280</u>	<u>67,210</u>

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Staff costs	-	7,903	7,903	8,812	Governance
Legal and professional	-	1,032	1,032	1,032	Governance
County Team expenses	-	2,235	2,235	1,495	Governance
AGM & meeting exp's	-	3,834	3,834	3,779	Governance
County office expenses	-	5,078	5,078	5,419	Governance
	<u>-</u>	<u>20,082</u>	<u>20,082</u>	<u>20,537</u>	
Analysed between					
Charitable activities	<u>-</u>	<u>20,082</u>	<u>20,082</u>	<u>20,537</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 2023

11 Employees

Number of employees

The average monthly number employees during the year was:

	2023	2022
	Number	Number
County office staff	2	2

Employment costs

	2023	2022
	£	£
Wages and salaries	15,660	17,470
Other pension costs	146	154
	<u>15,806</u>	<u>17,624</u>

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

12 Net gains/(losses) on investments

	2023	2022
	£	£
Revaluation of investments	(3,723)	9,376

13 Fixed asset investments

	Listed
	investments
	£
Cost or valuation	
At 1 April 2022	177,115
Valuation changes	(3,723)
At 31 March 2023	<u>173,392</u>
Carrying amount	
At 31 March 2023	<u>173,392</u>
At 31 March 2022	<u>177,115</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	59,558	2,553
Prepayments and accrued income	-	394
	<u>59,558</u>	<u>2,947</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	<u>141,211</u>	<u>62,117</u>

16 Designated 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:

	Movement in funds					
	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Hardship Fund	5,517	-	5,517	-	-	5,517
IPEH Fund	2,160	(1,638)	522	5,000	(2,871)	2,651
Clive Packham Memorial Fund	-	-	-	4,156	-	4,156
	<u>7,677</u>	<u>(1,638)</u>	<u>6,039</u>	<u>9,156</u>	<u>(2,871)</u>	<u>12,324</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.

The Clive Packham Memorial Fund is now part of West Sussex County Scout Council funds, with the funds within it to be donated to causes in line with the original objectives of the fund on its inception.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Investments	173,392	177,115
Current assets/(liabilities)	85,980	127,445
	<u>259,372</u>	<u>304,560</u>

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

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

19 Analysis of changes in net funds

The Charity had no debt during the year.