



**WEST SUSSEX
COUNTY SCOUTS**

Scouts
West Sussex

**ANNUAL REVIEW
2023 - 2024**

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The Scout Association is currently undergoing a period of transformation to ensure that volunteering is made easier, more enjoyable and rewarding, while actively engaging and supporting young people in their personal development, and empowering them to make a positive contribution to society.

During the year Executive Committees adopted the name 'Trustee Boards' to better reflect their governance role. The County Board of Trustees have continued to ensure effective governance of West Sussex Scouts through planning financial and practical resources, ensuring the safety of buildings and people, complying with Scout policies and legislation pertaining to charities. Safety and safeguarding compliance continue to be a priority.

During the year, we welcomed Tim Wright as a trustee, and Phoebe Woolard, County Youth Commissioner to the Board. Robert Sawyer resigned as County Commissioner in December, after a very active seven-year appointment. We thank him for his tireless and outstanding contribution to West Sussex Scouts.

Tom Dalton has succeeded Robert as County Lead Volunteer and joined the Board in January. I was pleased to appoint Miles Price, Deputy Youth Commissioner as Deputy County Chairman. Miles is on the County Transformation Team and is an expert in Governance, supporting the County and District trustees.

In this my final report as County Chairman, I would like to pay particular tribute to Steven Mitchison, County Secretary, David Hopper, County Treasurer, our office administrators and indeed all the trustees, leaders and helpers.

Over the nearly twenty years I have been privileged to be a part of West Sussex Scouts, I have been immensely impressed by the dedication and commitment of all the Leaders and helpers who continue to volunteer their time to ensure that the provision of safe and enjoyable Scouting is available to the young people of West Sussex.

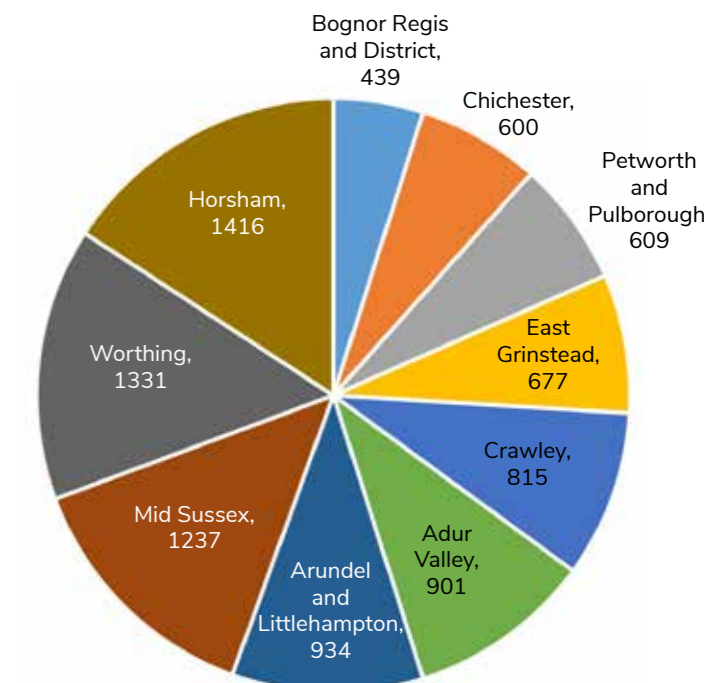
I am delighted that Tim Wright has agreed to take over as Chairman of the County Trustee Board and know that with such a strong County Team with him, West Sussex Scouts will continue to thrive and grow in the future.

Thank you all most sincerely,

Rachel Hammond
County Chair



Youth Numbers 2024
Total: 8959

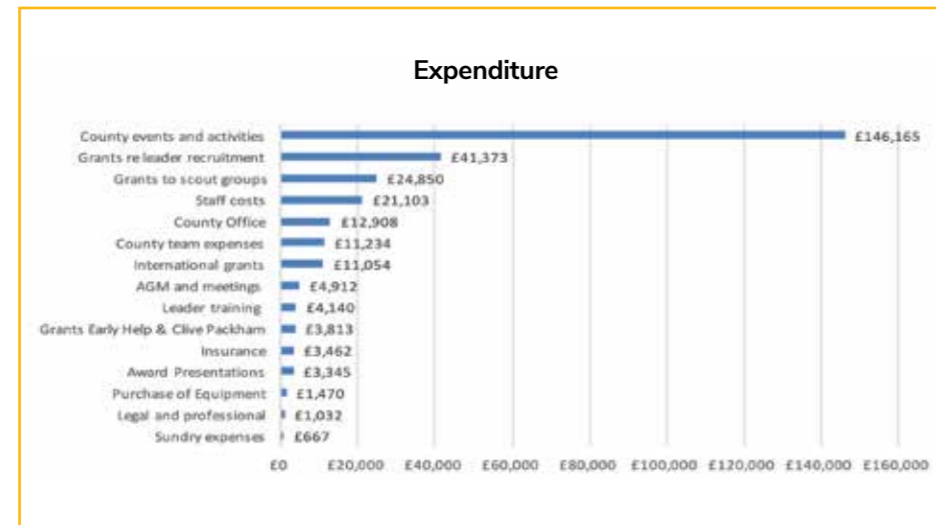
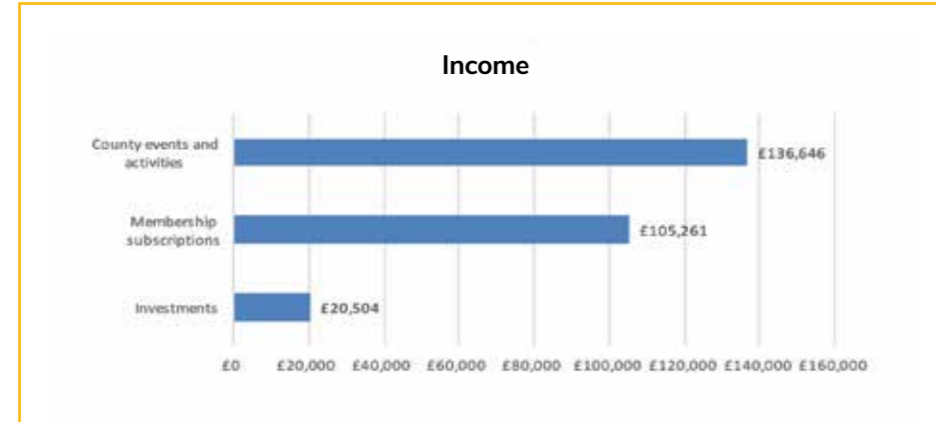


COUNTY TREASURER

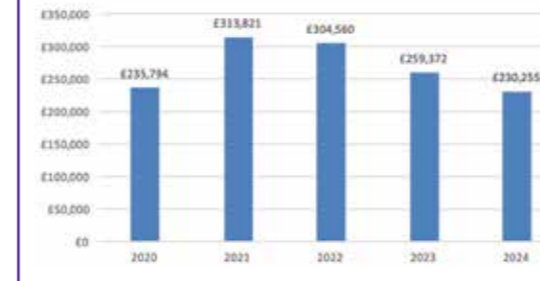
The graphs and tables on this page show County income, expenditure and assets for 2023/2024. The figures are taken from the County Annual Report but have been slightly modified to simplify the illustrations. Readers are referred to the Annual report for comprehensive financial detail and explanation.

David Hopper
County Treasurer

Income	
Investments	£20,504
Membership subscriptions	£105,261
County events & activities	£136,646
Total Income	£262,411
Expenditure	
Sundry expenses	£667
Legal and professional	£1,032
Purchase of equipment	£1,470
Award Presentations	£3,345
Insurance	£3,462
Grants Early Help & Clive Packham	£3,813
Leader training	£4,140
AGM and meetings	£4,912
International grants	£11,054
County team expenses	£11,234
County Office	£12,908
Staff costs	£27,479
International grants	£21,103
Grants to scout groups	£24,850
Grants re leader recruitment	£41,373
County events & activities	£146,165
Total expenses	£291,528
Deficit / surplus	-£29,117



Assets	
Year	Assets
2020	£235,794
2021	£313,821
2022	£304,560
2023	£259,372
2024	£230,255



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.

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.

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 LEAD VOLUNTEERS

During 2023/24 there were changes to the County Commissioner role. Robert Sawyer, who led the County from April 2017, resigned in December 2023 and Tom Dalton was appointed in January 2024.

In addition, to align with the new scout transformation guidance, the job title of County Commissioner changed to County Lead Volunteer. For the sake of clarity both Robert and Tom are shown holding the title of County Lead Volunteer for the duration of their respective terms in office.

In 2024, the County achieved a growth target of almost 5%. This is a massive leap in members from last year. With the introduction of squirrels and a grant from the uniformed youth fund, more sections have been able to open. With these new young people, come new adults and we're so pleased to welcome them all to West Sussex Scouts.

It's worth mentioning that in all the successes, there has also been challenges. With both the South Korean World Scout Jamboree and more recently, the safety and safeguarding concerns, there has been a lot on the mind. However, we have faced all of these challenges with determination as well as care and compassion for those involved. It's important that as a county, we learn from these for the future.

As we began 2024, I started my tenure as your Lead Volunteer in the County. Immediately, I started seeing the amazing work that everyone has been doing. With Transformation looming, it's great to see everyone start to embrace the new changes and see the positive impact that we can leverage from them.

I was delighted to travel across the county and witness new Squirrel sections open in many groups. Not only are these 4-5 year olds now a part of our community, more adults are being brought into the movement with them and I've loved meeting them all.

As we go forward in 2024 and into 2025, we are going to witness lots of change across our organisation. I encourage everyone to look forward and embrace these changes. At the end of every day though, no matter what happens or when, our core aim remains to provide #SkillsForLife.

I thank everyone for the immense effort they have put in this past year and look forward to meeting as many of you as possible as we head into this next phase of West Sussex Scouting.

Tom Dalton
County Lead Volunteer



It has been another amazing year of Scouting in West Sussex. As I have reported before across West Sussex you will find great Scouting activities taking place all times of the year with all ages. I have been very lucky to see some of the events first hand. It is always great to see all the members within Scouting in West Sussex having fun and gaining Skills for Life no matter what age.

In the time that I have been County Commissioner in West Sussex I have seen Scouting continue to grow with new members, new sections, and new groups. I am always impressed to see adult members run great programmes across the County for the Young Members.

At County level we have been able to present Young Members with their top awards from Chief Scouts Gold Award to the Queen Scouts Award and the new King Scout Awards.

After seven years as the County Commissioner, I have now stepped down and 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. Finally, I would like to wish you all the best going forwards and growing Scouting in West Sussex.

Robert Sawyer
County Lead Volunteer



COUNTY YOUTH LEAD



We have had a very busy Youth Shaped year! The District Youth Leads (previously District Youth Commissioners) have been roaming around their districts helping to provide Youth Shaped support, through attending section meetings, district/county events like 'Go Beavers' and behind the scenes at Trustee Board meetings.

Throughout the year, the Youth Shaped Award has continued to be a driving force across the county. It's great to see young people actively engaging in the planning and running of their programme, and the support provided by leaders in imaginative and fun ways. We also had young people across the districts helping to celebrate the King's Coronation and the Big Help Out, joining 6 million Scouts nationally to help their local communities.

We are looking forward to continuing to push the importance of Youth Shaped scouting across the County, with plans for an Explorer Challenge/Youth Shape event planned for September 2024, and a new Youth Shaped Award for Squirrels!

If you would like some information or advice about Youth Shaped Scouting, please get in touch with your District Youth Lead, or email me at phoebe.woolard@westsussexscouts.org.uk.

Phoebe Woolard
County Youth Lead



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 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 in the county are going from strength to strength providing a scouting programme to our youngest members in the county; with the numbers of expressions of interest within the county growing all the time and squirrel dreys have opening in the districts to help the growth of the section now with 24 Squirrel dreys in the county.



This year we saw seven young people achieve their 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 Crawley District complete their explorer belt expedition travelling across Croatia 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 Crawley Network members. One member of Crawley Network achieved the Scouts of the World Award. Scouts of the World Award (SOWA) is a Scout Network only award that gives Scout Network members the chance to undertake a project of their choice within the themes of Peace, Environment and Sustainability and take action on their chosen issue. This award is very rarely achieved and I would like to congratulate Courtney Palmer- Jones for achieving this award.

After two years of planning, camps, events and fundraising; August saw the 25th World Scout Jamboree in South Korea where 72 young people and 8 Volunteers in two units from our County attend as well as many international service team members. This would be an experience of a life time which they would never forget. Due to a number of issues the event didn't go to plan and with the help of UK contingent and our volunteers in South Korea and at home our young people still experienced an international event with Scouts from all over the world. I would like to thank our Jamboree support team and all volunteers involved with keeping our young people safe while on the World Scout Jamboree. This really showed the strength and Spirit of Scouting and the ways we have to adapt to help provide support and help when the time is needed.

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
DCC Programme

COUNTY ACTIVITIES

My sincere thanks to all our Activity Assessors, District Nights Away Advisors, our Active Support Managers, their respective teams and supporters, for all their efforts during the year in supporting the provision of camping and adventurous activities. Equally, I would like to convey my appreciation to our Adventurous Activity and Nights Away Permit Holders for their support in ensuring that our Young People can develop their organisational, managerial, practical and team building skills enhancing their lives both now and in their futures.

Special mention to Chris Searle and the Downsman team for a great event this year and sterling work over the past 6 years (see the separate Downsman report, included in this annual review). We have a new team in place, which I believe will continue to deliver a great hiking experience to all!

Supreme held its 16th Box Cart Championship at Goodwood Raceway in September. Forty teams entered including teams from all the home nations. My thanks go to Stephen and Amanda Bell and the Supreme SASU for again organising another fun and active event.

In February, along with my counterparts across our region, we held our first Zoom call since the pandemic, to re-invigorate our commitment

towards regional integration and support for activities. I see this as important as we transition to the new digital Adult Membership System and Learning Management Systems during 2024/25

It is worth re-emphasising that the Scout Association is privileged to be able to run its' own Adventurous Activity Permit Scheme. This Scheme allows Leaders and young people to be granted a permit to run Adventurous Activities, following a recommendation from a qualified Assessor. A similar Scheme (Nights Away Permit Scheme) allows Leaders to be granted a permit to run overnight residential experiences. Both schemes are National and rely on a common-sense approach from our assessors to ensure compliance with and adherence to the issued Scheme guidelines. Occasionally, things can go wrong, with both Schemes now under great scrutiny because of the coroner's findings emanating from the Inquest into the Great Orme tragedy of 2018. I expect to see significant changes tightening both schemes during 2024/25 and possibly beyond.

Paul Arkle
Assistant County Commissioner (Activities)



Our 12 County Scout Active Support Units (SASUs):

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



DUKE OF EDINBURGH'S AWARD SCHEME

The year so far has been incredibly successful for the awards. We have witnessed remarkable accomplishments in various categories. These achievements are truly phenomenal for our deserving recipients. There has been a lot of hard work put into these awards by all participants. 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 96 Bronze Awards, 50 Silver Awards, and nine 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.

The Awards are in excellent shape, and with a few adjustments to the recording system on the leaders' side with new online forms coming shortly, 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 awards.

Gregers Young
Duke of Edinburgh's Award Advisor



INTERNATIONAL

2023 through 2024 was always going to be a big year for West Sussex International Scouting. With global, District trips happening, the world of scouting again became a smaller place for our Young People.

April 2023 saw plans for the IST International Service Team flourish for Roverway 2024. With it came the opportunity for sixteen young people to be part of the two West Sussex patrols. The long awaited World Scout Jamboree taking place in Korea started with the departure of the two West Sussex Units and the Surrey/West Sussex IST Crew 'Marlions' in July. They had all finished their preparation camps, completed their fundraising and were off to experience global Scouting at its best... Or so I thought!

The Young People were let loose on Seoul to put all their previous planning into effect and take a dive into the culture and delights of Korea. After a slightly extended time in Seoul, the UK Contingent finally made their way to site. The 'West Sussex Wasps' and 'West Sussex Warriors' arrived to join thousands of Scouts from around the world, only to find things weren't as they had hoped. The hard work of the Units preparation camps were put to the test with heat, sanitation, and hydration issues to contend with. The leader teams, young people and IST pulled together and were a true testament to the resilience of Scouting in West Sussex.

After only three days on site a very hard decision was made by the UK Management team and other countries to leave the Jamboree site. The Units had to adapt to their new surroundings back in Seoul. Where a completely new programme of events was put together in record time by the UK scouting and diplomatic teams to ensure the Young People all had the best global scouting experience possible under extremely difficult circumstances. Every Leader, and IST member had to find new strength and tenacity to make the best of the ever changing situation.

I am proud of each and every one of them for what they did to keep the experience going for our young people. A huge 'thank you', has to go to the UK CMST who all worked tirelessly to give members a Jamboree they will never forget and for keeping the Jamboree spirit alive to spark again at the 26th World Scout Jamboree, Poland in 2027!

After licking its International wounds, Scouting had the opportunity to redeem itself with preparations for Roverway 2024 ramping up. Alas, the next large international event was hit by something it could never have imagined. In December 2023 the designated Roverway site near Stavanger, Norway had its capacity quickly cut in size due to the discovery of Viking archaeology!

I am pleased to say West Sussex was largely unaffected by this downsize. After changes to the structures of our two patrols, they are progressing with their preparations to go 'North of the Ordinary' in July 2024.

Peter Few
Assistant County Commissioner (International)



DIVERSITY AND INCLUSION

It has been another busy year for the Diversity and Inclusion. The Promoting Positive Behaviour and Additional Needs workshop, along with Scouting for all and LGBTQ+ workshop both 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. Understanding who our young people are and ensuring expectations are clear with code of conducts and the West Sussex behaviour policy are key focuses for the team. It is important as a county we are always looking to make reasonable adjustments for all our young people and adult volunteers.



I have been supporting all those attending the World Scout Jamboree to ensure we make adjustments and have led training for the leader teams on mental health and behaviour alongside meeting with the units and exploring keeping safe and relationships with them.

It has been great to see Explorers and young people take part in Pride events this year. We have invested in West Sussex Pride banner and feather flags which can be borrowed for any event to promote inclusivity.

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 as we grow the team and focus on more Pride events, broader cultural diversity and strive to make inclusion roles key parts of districts under the transformation.

Suzanne Few
DCC Diversity and Inclusion



ADULT TRAINING

This time last year I started by saying the transition date edges ever nearer and training as we know it will see significant changes but for now it is business as usual and that is still the case. We did run the usual training weekend at Lodge Hill in November which was very well supported. We are planning to do the same again this year and it will be held on the weekend of 26th/27th October. This is slightly earlier than normal in the hope that Compass hasn't been frozen by then. Details will be announced shortly on Eventbrite 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. So far this year we have run 17 first aid courses across the county and a further 7 are planned. We have a very capable team of first aid trainers who oversee this. We have also added three new trainers to the team to help ease the pressure. Those trainers have had to be equipped to do this role and we have also introduced some training defibrillators.

DOWNSMAN

On Saturday 7th October 2023 at 05:15hrs, Bignor checkpoint opened, marking the start of the 2023 Downsman Hike. 83 teams started the hike. Of these, 42 teams competed in various classes and 41 teams in the non-competitive Open Class. The Downsman is a point-to-point hike that tests both mental and physical endurance and morale and determination of the hikers. A challenge they conquered with smiles and high spirits. Well done!

The majority of teams were supported by their service crews, providing much needed refreshments and running repairs. Teams were enthusiastically applauded by their supporters as they crossed the finish line. A truly jovial atmosphere. On Sunday 8th October at 01:30hrs, Eastbourne checkpoint closed, marking the end of a long but utterly amazing day.

The hike is supported by a huge number of volunteers. It is a massive undertaking to ensure the safety of all hikers at all times while spanning

Compliance training (safety and safeguarding) has always been a challenge but I know it is a battle we are winning as adults get plenty of reminders. It helps enormously when leaders complete the renewal of this training in a timely manner rather than leaving it until the last minute. The scout association is quick to suspend leaders who have this training outstanding and one suspension in the county is one too many so I urge everybody to encourage adults to complete this training at the earliest opportunity especially if it is due to expire when compass is frozen.

So far this year I have overseen 95 "Wood Badges" being gained 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 228 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

55 miles of the South Downs Way. Thank you to everyone involved: checkpoint staff, road and rail crossing marshals, EDSFAT, radio operators, check-in staff, 4x4 and 'On-foot' rescue teams, logistics team, landlords, service crews, scout leaders for preparing and entering their teams. It was also fantastic to see Explorers and Scouts help in a variety of these roles. Thank you to the hikers that were foolhardy enough to enter the hike, the fact that so many came made it all worthwhile.

For myself and the majority of the Downsman Committee, 2023 was our final year of organising the hike. It has been an honour to lead such a dedicated team who all worked tirelessly in their roles, thank you! Finally, good luck to the new organising Committee and thank you for coming forward to secure the future of this legendary hike!

For more information about the hike see www.downsman.com

Chris Searle
Downsman SASU Manager



GROWTH & DEVELOPMENT

This year we have supported many Groups across the County, supporting existing groups and building new sections and enjoying seeing the membership numbers rise over the year.

Over the last year, I have been working on forty new projects across all ten Districts. At the beginning of 2024 we were successful in appointing new District Lead Volunteers to the remaining vacant positions. In addition, nineteen Group Lead Volunteers have been supported through their induction for this important role.

We held our first roadshow in Chichester District where we showcased our Scout offering with opportunities in roles working with youth members to governance positions on trustee boards. We had a strong turnout from parents and other interested volunteers and were pleased when many signed up as new volunteers. I hope to repeat a similar event in other districts in the future.

In Crawley District, we opened a new group in Handcross which has been very successful with over thirty young people joining the younger sections and the intention to open a Scout section soon. In addition, we managed to find fifteen new adult volunteers to run this new group which is incredible.

The plan for 2024/25 is to continue to look for opportunities for growth be it in new sections or even new groups, especially in some of the new build housing estates. This will give even more young people and adults the chance to join the adventure with West Sussex Scouts.

Jo Firth
Local Growth Officer West Sussex



Year	2022	2023	2024
Squirrel Scouts	12	135	188
Beavers Scouts	2,194	2,206	2,230
Cubs Scouts	2,750	2,784	2,848
Scouts	2,595	2,565	2,685
Explorer Scouts	949	1,082	1,102
Scout Network	359	254	226
Total YP	8,859	9,026	9,279
Adults	2,791	3,154	2,968
Total	11,650	11,926	12,247

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 2023/24 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

Brian Eastman
Jennifer Ririe
Jill Gladman

BAR TO SILVER ACORN

David Matthews

SILVER ACORN

David Allen
Paul Arkle
Roger Day
Gloria Gardner
Glyn Pullen
Susan Smith
Carol Stevenson

BAR TO AWARD FOR MERIT

Andrew Chennell
Debbie Clothier
Suzanne Few
Stephen Stocker

AWARD FOR MERIT

Amanda Bell
Stephen Bell
Mark Bridger

Sally Dartnell

Jane Davis

Mark Eastman

Sally Feasby

Michael Hill

Stephen Hudson

Andrew Knight

Alan Pope

Richard Potter

Damien Scott

CHIEF SCOUT'S COMMENDATION

Clare Balchin
Maria Jasko
Susan Nichols
Helen Taylor

CHIEF SCOUT'S COMMENDATION FOR MERTORIOUS CONDUCT

Adam Jasko



YOUNG PEOPLE'S AWARDS

THE KING'S SCOUT AWARD

Tom Crook
Samuel Mitchell
Katie Schollar
Andrew Shakespeare
Maya Siddall
Charlotte Tennant
Ethan Tunnell
Holly Woodruff

THE CHIEF SCOUT'S AWARD

Gold 59
Platinum 39
Diamond 6
Young Leader Belt Buckle 23

THE DUKE OF EDINBURGH'S AWARD

Gold 17
Silver 40
Bronze 95





We prepare young people with skills for life

Editor: Steven Mitchison, County Secretary

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Charity registration number 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Mitchison Mrs F Trimming Mr D Hopper Mr C Holmes Mr A Swayne Mr M Price Mr E Hills Miss P Woolard Mr T Dalton Mr T Wright Mrs R Hammond Mr G Cheesmur Mr R Sawyer	(Appointed 1 January 2024) (Appointed 21 September 2023) (Resigned 8 May 2024) (Resigned 21 September 2023) (Resigned 31/12/2023)
Charity number	1046955	
Principal address	Lodge Hill Centre London Road Watersfield Pulborough West Sussex RH20 1LZ	
Independent examiner	Alec Burgess ACA Keymer Haslam & Co 4 - 6 Church Road Burgess Hill West Sussex RH15 9AE	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2024. 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 2024

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 Trustee Board has a specialist sub-team 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.

Financial review

Full and detailed accounts are shown on pages 7-17 of this report. Income for the year was £244,854 (2023 £425,850); expenditure for the year was £291,528 (2023 £467,315) giving a deficit of £46,674. After the re-valuation of investments the total deficit was £29,117 (2023 Deficit £45,188) which was planned for. As at 31 March 2024 the reserves were £230,255 (2023 £259,372).

The Trustee Board 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 Trustee Board 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 2024 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Trustee Board 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 consider 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 have 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 2024

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 Trustee Board has a specialist sub-team 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 Trustee Board regularly reviews H&S matters and implements changes/gives advice to districts and groups. The Trustee Board 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 Trustee Board purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Trustee Board 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	(Resigned 8 May 2024)
Mr S Mitchison	
Mr G Cheesmur	(Resigned 21 September 2023)
Mrs F Trimming	
Mr D Hopper	
Mr R Sawyer	(Resigned 31 December 2023)
Mr C Holmes	
Mr A Swayne	
Mr M Price	
Mr E Hills	
Miss P Woolard	
Mr T Dalton	(Appointed 1 January 2024)
Mr T Wright	(Appointed 21 September 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 Lead Volunteer or appointed by the Regional Lead. Trustees are otherwise known as members of the Trustee Board. 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 Lead Volunteer 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 Trustee Board at any time.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2023 to March 2024 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 2023. The Minutes of the AGM were reviewed by the Trustee Board at the September meeting and are available for inspection by all attendees at the AGM 2024 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: 27 August 2024

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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

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: 27 August 2024

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	-	9,156
Charitable activities	4	136,646	312,521
Investments	5	2,947	2,172
Other income	6	105,261	102,001
		<hr/>	<hr/>
Total income		244,854	425,850
		<hr/>	<hr/>
Charitable activities	7	291,528	467,315
		<hr/>	<hr/>
Net gains/(losses) on investments	12	17,557	(3,723)
		<hr/>	<hr/>
Net expenditure and movement in funds		(29,117)	(45,188)
		<hr/>	<hr/>
Reconciliation of funds:			
Fund balances at 1 April 2023		259,372	304,560
		<hr/>	<hr/>
Fund balances at 31 March 2024		230,255	259,372
		<hr/> <hr/>	<hr/> <hr/>

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

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Investments	14		190,949		173,392
Current assets					
Stocks		2,686		4,252	
Debtors	15	24,840		59,558	
Cash at bank and in hand		108,619		163,381	
		<u>136,145</u>		<u>227,191</u>	
Creditors: amounts falling due within one year	16	<u>(96,839)</u>		<u>(141,211)</u>	
Net current assets			39,306		85,980
Total assets less current liabilities			<u>230,255</u>		<u>259,372</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	8,204		12,324	
General unrestricted funds		<u>222,051</u>		<u>247,048</u>	
			230,255		259,372
			<u>230,255</u>		<u>259,372</u>

The accounts were approved by the Trustees on 27 August 2024

Mr D Hopper
Trustee

Mr T Wright
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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

	Total	Unrestricted funds
	2024	2023
	£	£
IPEH Funding received	-	5,000
Clive Packham Memorial Fund	-	4,156
	<u> </u>	<u> </u>

4 Charitable activities

	2024	2023
	£	£
County Events and Activities (net of refunds given)	137,372	312,753
Sales of badges	(726)	(232)
	<u>136,646</u>	<u>312,521</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	682	1,340
Interest receivable	2,265	832
	<u>2,947</u>	<u>2,172</u>

6 Other income

	2024 £	2023 £
Membership subscriptions	416,667	395,251
Remitted to headquarters	(311,406)	(293,250)
	<u>105,261</u>	<u>102,001</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	10,551	7,903
County team expenses	8,425	6,703
Insurance	3,462	375
Award presentations	3,345	2,353
Leader training expenses	4,140	4,811
Activity expenses (net of refunds received)	146,165	312,790
County office expenses	6,454	5,079
Sundry expenses	667	3,300
Purchase of equipment	1,470	3,639
	<u>184,679</u>	<u>346,953</u>
Grant funding of activities (see note 8)	81,090	100,280
Share of support and governance costs (see note 9)		
Governance	25,759	20,082
	<u>291,528</u>	<u>467,315</u>
Analysis by fund		
Unrestricted funds	<u>291,528</u>	<u>467,315</u>

8 Grants payable

	2024 £	2023 £
International grants	11,054	28,350
Grants re leader recruitment (via Scout Headquarters)	41,373	41,580
Grants to scout groups	24,850	27,479
Grants - IPEH fund	3,613	2,871
Grants - Clive Packam Memorial Fund	200	-
	<u>81,090</u>	<u>100,280</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	-	10,552	10,552	7,903	Governance
Legal and professional	-	1,032	1,032	1,032	Governance
County Team expenses	-	2,809	2,809	2,235	Governance
AGM & meeting exp's	-	4,912	4,912	3,834	Governance
County office expenses	-	6,454	6,454	5,078	Governance
	-	25,759	25,759	20,082	
Analysed between					
Charitable activities	-	25,759	25,759	20,082	

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.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
County office staff	2	2

Employment costs

	2024 £	2023 £
Wages and salaries	20,875	15,660
Other pension costs	228	146
	21,103	15,806

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

12 Net gains/(losses) on investments

	2024 £	2023 £
Revaluation of investments	17,557	(3,723)

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	173,392
Valuation changes	17,557
	<hr/>
At 31 March 2024	190,949
	<hr/>
Carrying amount	
At 31 March 2024	190,949
	<hr/> <hr/>
At 31 March 2023	173,392
	<hr/> <hr/>

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	24,840	59,558
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	96,839	141,211
	<hr/> <hr/>	<hr/> <hr/>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds					
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 1 April 2023 £	Resources expended 31 March 2024 £	
Hardship Fund	5,517	-	-	5,517	(962)	4,555
IPEH Fund	522	5,000	(2,871)	2,651	(2,651)	-
Clive Packham Memorial Fund	-	4,156	-	4,156	(507)	3,649
	<u>6,039</u>	<u>9,156</u>	<u>(2,871)</u>	<u>12,324</u>	<u>(4,120)</u>	<u>8,204</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.

18 Analysis of net assets between funds

	Unrestricted funds 2024 £
Fund balances at 31 March 2024 are represented by:	
Investments	190,949
Current assets/(liabilities)	39,306
	<u>230,255</u>
	<u>230,255</u>
	Unrestricted funds 2023 £
Fund balances at 31 March 2023 are represented by:	
Investments	173,392
Current assets/(liabilities)	85,980
	<u>259,372</u>
	<u>259,372</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

(Continued)

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

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Analysis of changes in net funds

The Charity had no material debt during the year.

Charity registration number 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Mitchison Mrs F Trimming Mr D Hopper Mr C Holmes Mr A Swayne Mr M Price Mr E Hills Miss P Woolard Mr T Dalton Mr T Wright Mrs R Hammond Mr G Cheesmur Mr R Sawyer	(Appointed 1 January 2024) (Appointed 21 September 2023) (Resigned 8 May 2024) (Resigned 21 September 2023) (Resigned 31/12/2023)
Charity number	1046955	
Principal address	Lodge Hill Centre London Road Watersfield Pulborough West Sussex RH20 1LZ	
Independent examiner	Alec Burgess ACA Keymer Haslam & Co 4 - 6 Church Road Burgess Hill West Sussex RH15 9AE	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2024. 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 2024

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 Trustee Board has a specialist sub-team 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.

Financial review

Full and detailed accounts are shown on pages 7-17 of this report. Income for the year was £244,854 (2023 £425,850); expenditure for the year was £291,528 (2023 £467,315) giving a deficit of £46,674. After the re-valuation of investments the total deficit was £29,117 (2023 Deficit £45,188) which was planned for. As at 31 March 2024 the reserves were £230,255 (2023 £259,372).

The Trustee Board 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 Trustee Board 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 2024 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Trustee Board 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 consider 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 have 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 2024

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 Trustee Board has a specialist sub-team 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 Trustee Board regularly reviews H&S matters and implements changes/gives advice to districts and groups. The Trustee Board 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 Trustee Board purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Trustee Board 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	(Resigned 8 May 2024)
Mr S Mitchison	
Mr G Cheesmur	(Resigned 21 September 2023)
Mrs F Trimming	
Mr D Hopper	
Mr R Sawyer	(Resigned 31 December 2023)
Mr C Holmes	
Mr A Swayne	
Mr M Price	
Mr E Hills	
Miss P Woolard	
Mr T Dalton	(Appointed 1 January 2024)
Mr T Wright	(Appointed 21 September 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 Lead Volunteer or appointed by the Regional Lead. Trustees are otherwise known as members of the Trustee Board. 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 Lead Volunteer 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 Trustee Board at any time.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2023 to March 2024 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 2023. The Minutes of the AGM were reviewed by the Trustee Board at the September meeting and are available for inspection by all attendees at the AGM 2024 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: 27 August 2024

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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

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: 27 August 2024

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	-	9,156
Charitable activities	4	136,646	312,521
Investments	5	2,947	2,172
Other income	6	105,261	102,001
		<hr/>	<hr/>
Total income		244,854	425,850
		<hr/>	<hr/>
Charitable activities	7	291,528	467,315
		<hr/>	<hr/>
Net gains/(losses) on investments	12	17,557	(3,723)
		<hr/>	<hr/>
Net expenditure and movement in funds		(29,117)	(45,188)
		<hr/>	<hr/>
Reconciliation of funds:			
Fund balances at 1 April 2023		259,372	304,560
		<hr/>	<hr/>
Fund balances at 31 March 2024		230,255	259,372
		<hr/> <hr/>	<hr/> <hr/>

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

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Investments	14		190,949		173,392
Current assets					
Stocks		2,686		4,252	
Debtors	15	24,840		59,558	
Cash at bank and in hand		108,619		163,381	
		<u>136,145</u>		<u>227,191</u>	
Creditors: amounts falling due within one year	16	<u>(96,839)</u>		<u>(141,211)</u>	
Net current assets			39,306		85,980
Total assets less current liabilities			<u>230,255</u>		<u>259,372</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	8,204		12,324	
General unrestricted funds		<u>222,051</u>		<u>247,048</u>	
			230,255		259,372
			<u>230,255</u>		<u>259,372</u>

The accounts were approved by the Trustees on 27 August 2024

Mr D Hopper
Trustee

Mr T Wright
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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

	Total	Unrestricted funds
	2024	2023
	£	£
IPEH Funding received	-	5,000
Clive Packham Memorial Fund	-	4,156
	<u> </u>	<u> </u>

4 Charitable activities

	2024	2023
	£	£
County Events and Activities (net of refunds given)	137,372	312,753
Sales of badges	(726)	(232)
	<u>136,646</u>	<u>312,521</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	682	1,340
Interest receivable	2,265	832
	<u>2,947</u>	<u>2,172</u>

6 Other income

	2024 £	2023 £
Membership subscriptions	416,667	395,251
Remitted to headquarters	(311,406)	(293,250)
	<u>105,261</u>	<u>102,001</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	10,551	7,903
County team expenses	8,425	6,703
Insurance	3,462	375
Award presentations	3,345	2,353
Leader training expenses	4,140	4,811
Activity expenses (net of refunds received)	146,165	312,790
County office expenses	6,454	5,079
Sundry expenses	667	3,300
Purchase of equipment	1,470	3,639
	<u>184,679</u>	<u>346,953</u>
Grant funding of activities (see note 8)	81,090	100,280
Share of support and governance costs (see note 9)		
Governance	25,759	20,082
	<u>291,528</u>	<u>467,315</u>
Analysis by fund		
Unrestricted funds	<u>291,528</u>	<u>467,315</u>

8 Grants payable

	2024 £	2023 £
International grants	11,054	28,350
Grants re leader recruitment (via Scout Headquarters)	41,373	41,580
Grants to scout groups	24,850	27,479
Grants - IPEH fund	3,613	2,871
Grants - Clive Packam Memorial Fund	200	-
	<u>81,090</u>	<u>100,280</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	-	10,552	10,552	7,903	Governance
Legal and professional	-	1,032	1,032	1,032	Governance
County Team expenses	-	2,809	2,809	2,235	Governance
AGM & meeting exp's	-	4,912	4,912	3,834	Governance
County office expenses	-	6,454	6,454	5,078	Governance
	-	25,759	25,759	20,082	
Analysed between					
Charitable activities	-	25,759	25,759	20,082	

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.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
County office staff	2	2

Employment costs

	2024 £	2023 £
Wages and salaries	20,875	15,660
Other pension costs	228	146
	21,103	15,806

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

12 Net gains/(losses) on investments

	2024 £	2023 £
Revaluation of investments	17,557	(3,723)

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	173,392
Valuation changes	17,557
	<hr/>
At 31 March 2024	190,949
	<hr/>
Carrying amount	
At 31 March 2024	190,949
	<hr/> <hr/>
At 31 March 2023	173,392
	<hr/> <hr/>

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	24,840	59,558
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	96,839	141,211
	<hr/> <hr/>	<hr/> <hr/>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds					
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 1 April 2023 £	Resources expended 31 March 2024 £	Balance at 31 March 2024 £
Hardship Fund	5,517	-	-	5,517	(962)	4,555
IPEH Fund	522	5,000	(2,871)	2,651	(2,651)	-
Clive Packham Memorial Fund	-	4,156	-	4,156	(507)	3,649
	<u>6,039</u>	<u>9,156</u>	<u>(2,871)</u>	<u>12,324</u>	<u>(4,120)</u>	<u>8,204</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.

18 Analysis of net assets between funds

	Unrestricted funds 2024 £
Fund balances at 31 March 2024 are represented by:	
Investments	190,949
Current assets/(liabilities)	39,306
	<u>230,255</u>
	<u><u>230,255</u></u>
	Unrestricted funds 2023 £
Fund balances at 31 March 2023 are represented by:	
Investments	173,392
Current assets/(liabilities)	85,980
	<u>259,372</u>
	<u><u>259,372</u></u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

(Continued)

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

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Analysis of changes in net funds

The Charity had no material debt during the year.