



#YOUSHAPE



I SURVIVED... WS24

24hr Youthshape Challenge Camp



WEST SUSSEX
COUNTY SCOUTS

Scouts
West Sussex

ANNUAL REVIEW
2024 - 2025

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COUNTY TREASURER

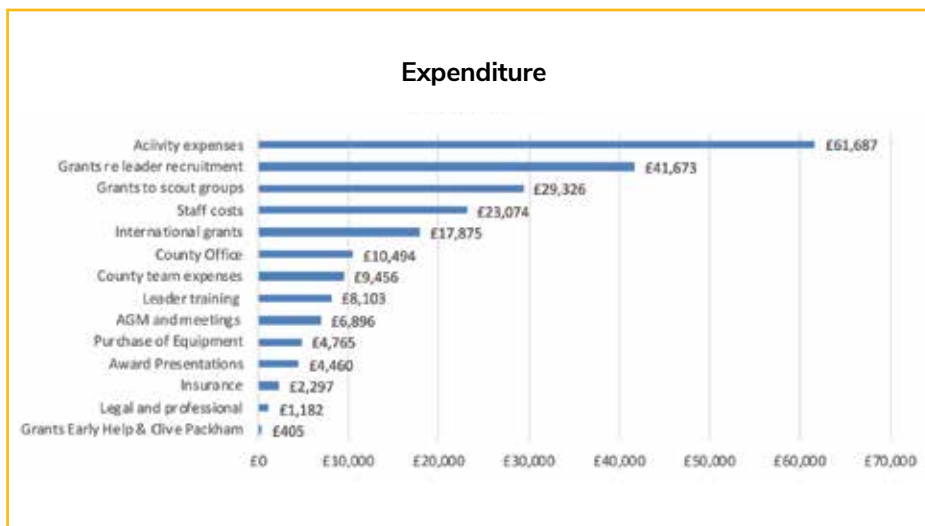
The graphs on this page show County income, expenditure and assets for 2024/25. The figures are taken from the County Annual Report but have been slightly modified to simplify the illustrations. Readers are referred to the Annual report for comprehensive financial detail and explanation.

David Hopper
County Treasurer

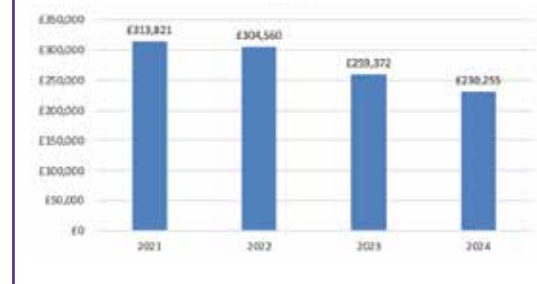
| Income | |
|------------------------------|-----------------|
| Membership subscriptions | £107,558 |
| County events and activities | £48,710 |
| Grants and Investments | £35,539 |
| Total Income | £191,807 |



| Expenditure | |
|-----------------------------------|-----------------|
| Grants Early Help & Clive Packham | £405 |
| Legal and professional | £1,182 |
| Insurance | £2,297 |
| Award presentations | £4,460 |
| Purchase of equipment | £4,765 |
| AGM and meetings | £6,896 |
| Leader training | £8,103 |
| County team expenses | £9,456 |
| County Office | £10,494 |
| International grants | £17,875 |
| Staff costs | £23,074 |
| Grants to scout groups | £29,326 |
| Grants re leader recruitment | £41,673 |
| Activity expenses | £61,687 |
| Total expenses | £221,693 |
| Deficit / surplus | -£29,886 |



| Assets | |
|--------|----------|
| Year | Assets |
| 2021 | £313,821 |
| 2022 | £304,560 |
| 2023 | £259,372 |
| 2024 | £230,255 |
| 2025 | £200,369 |



COUNTY CHAIR



The past year has seen West Sussex Scouts adapt to the Transformation changes implemented by the Scout Association and also the policy updates resulting from the Prevention of Future Deaths Report. Both have presented a few frustrations but I am pleased to say that collectively we have risen to the challenge.

As a charitable organisation the Board of Trustees, in its role as a provider of good governance, has been busy reviewing and updating many of our policies and procedures, particularly those relating to Risk. Phase One is now largely complete with updated and new policies on our website. I am indebted to all Trustees, but in particular Andrew Swayne and Miles Price, for their time and input to complete this important task.

The Trustees, undertook a review of the “required skills” needed to provide a balanced and representative membership of the new Board. At the September 2024 AGM, we welcomed John Firth, an expert on Data Governance, and Lily Graham and Hannah Shorrocks who bring with them a more youthful approach to matters! At the same AGM Connor Holmes, Eddie Hills and Fran Trimming stood down as Trustees and I thank them for the very valuable contribution they made during their time in office. Steve Mitchison, whilst no longer a trustee and County Secretary, continues in a similar role providing administrative support to the board alongside David Hopper who continues to keep our accounts in good order as County Treasurer.

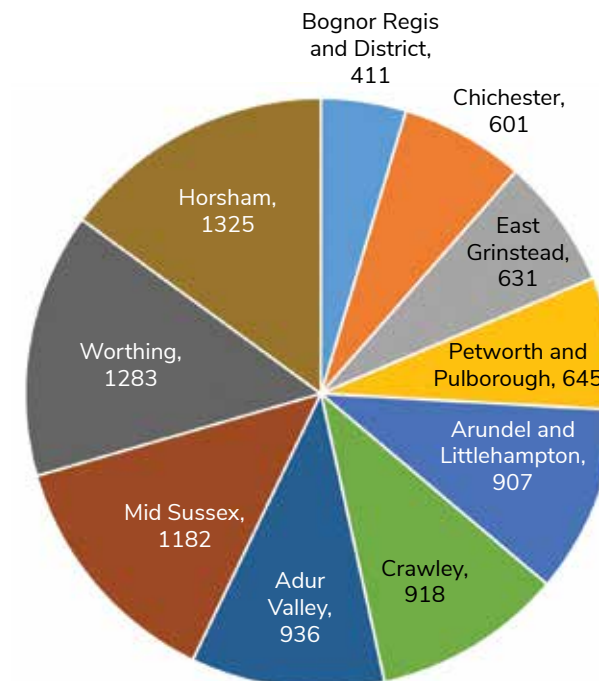
Tracy Pengelly resigned from her position of County Administrator in May 2024. We were then joined by Aby Kenward and Megan Goodwin as new part time administrators working alongside Sue Barden.

The Scout Association is a very unique and very special organisation. My admiration and respect for those in West Sussex Scouts, our Leaders, the County Management Team, the volunteers and Trustees, continues to grow and I want to thank them all for the time and valuable contributions that they make to ensure that our young people are provided with the skills for life that they will take with them into adulthood.

Tim Wright
County Chair



Youth Numbers 2025 Total: 8839



OUR STRATEGIC OBJECTIVES

The Scout Association Skills for life strategy ends at the end of 2025. New plans, for the future of scouting and development of the next strategy for Scouts, are being formulated and will be advised prior to implementation in 2026.

GROWTH

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

INCLUSIVITY

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

YOUTH SHAPED

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

COMMUNITY IMPACT

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

SKILLS FOR LIFE STRATEGY

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

PROGRAMME

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

PEOPLE

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

PERCEPTION

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

DIGITAL

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

EARLY YEARS

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



Our Vision

By 2026 we will have prepared more young people with Skills for Life, supported by amazing leaders delivering an inspiring programme. We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our 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.

COUNTY YOUTH LEAD



This last year has been a great year for Youth Shaped Scouting in West Sussex. We have a great team of District Youth Leads across the county who have been helping lead Youth Shaped Scouting. We also had Youth Leads across the County attending the Day of Celebration and Achievement at Windsor Castle, celebrating Queen and King Scout Awards and receiving recognition medals for the hard work that was put into supporting the King's coronation.

The main highlight in the Youth Led calendar this year was WS24, a 24-hour camp run by the Youth Leads for Explorers across the county. The explorers who attended took part in lots of different activities, as well as a youth forum, all while trying to gain as many challenge points as possible. It was a very well-received camp and the feedback was very positive.

The Deputy County Youth Commissioner for Governance and Events, Miles Price, finished his term. His hard work during his role was very much appreciated, and we are sure that he will continue to support the county in his new role.

Following transformation, we recruited two new members to the County Youth Team. Lily Graham and Lily Wingrove have joined the County team to support all things Youth Shaped. The County Youth Team will be working together closely, as we continue to promote how important young people are at the heart of decision-making. You'll be hearing more from us all soon!

In the meantime, if you would like some information or advice about Youth Shape scouting, please do get in touch with your District Youth Lead, or email me at phoebe.woolard@westsussexscouts.org.uk.

Phoebe Woolard
County Youth Lead



SECTION REPORTS

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

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

Squirrels 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 around the county.

This year we saw seven young people achieve their King's Scout Award. This is the pinnacle of young people's achievements in Scouts. It shows

that they have the courage, the kindness and commitment to tackle anything in life, helping others and serving their communities. They should be proud they have achieved the King's Scout Award and help promote the award to the explorer and network sections around our county. Congratulations to all who achieved this Top Award!

In July and August, two patrols of eight young people and three International Service Team (IST) members from the County took the journey to Norway for Roverway. Roverway is a youth-led adventure event for Scouts and Guides aged 16-22, which takes place every 3-6 years. The event was divided into three parts, Semi-independent exploration around Norway with patrols from other countries, the main jamboree near Stavanger with all 5,500 Scouts and Guides from 38 countries joined for the main camp and thirdly a post-event in Denmark including two days to explore the capital Copenhagen before travelling home.

It was such an experience of a lifetime which I was so lucky to be one of the three members of IST attending from the County, I met so many new friends and had an experience like no other.

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.

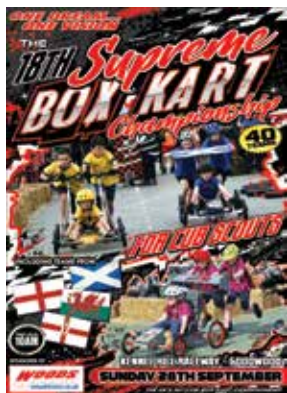
Matt Pike
County Programme Lead



COUNTY ACTIVITIES

Our 12 County Activity, Adventure, Events, Skills and Sports Teams:

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



Firstly, 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.

Secondly, a new approach to volunteering was launched in November 2024 by the Scout Association, including moving to a new Adult Membership System and a new Learning Management System. With these changes, the role of Assistant County Commissioner (Activities) became defunct, along with the Activity Scout Active Support Units. The County Programme Team now includes a 'Target Sports' Sub-team (Archery and Shooting), an 'Adventure' Sub-team (Caving, Climbing, Hill Walking, Water Activities, Supreme Box Karts) and a 'County Events' Sub-team (Downsman).

The Adventurous Activity Permit Scheme and a similar Nights Away Permit Scheme are run by the Scout Association, allowing volunteers to be granted a permit to run Adventurous Activities or overnight residential experiences, as recommended by a qualified Assessor. The Great Orme tragedy of 2018 has resulted in an independently led ongoing review of the Activity Permit Scheme, with Adventure RMS (the inspectorate for the Adventurous Activities Licencing Authority (AALA)). Their report is due later in 2025 alongside a separate report into the Nights Away Permit Scheme. Changes will happen!

This report thus marks the end of my time as your ACC Activities, having been privileged to hold the role from 2003 to 2007 and again from 2013 until the end of 2024. It has been a pleasure working with you all.

Paul Arkle

Adventure Team Leader

A selection of updates from the Activity SASU's follows:

Climbing - Several permit renewals have been completed, along with the running of activity sessions for groups on demand. Our training course programme will re-commence by the end of the year.

Shooting – Two well attended County Competitions were held during the year, Scouts Air Rifle at 2nd Worthing in February and the Explorer Scout multi-discipline Competition in October at 4th Worth. We will be adding Sport Crossbow to the list because of the increasing interest in this discipline. Over 50 Adult Leaders took part in four Basic Rifle Courses and a Sport Crossbow Course, there was also an Airgun higher level course, taking the number of Adult Leaders able to supervise safe Air Rifle, Air Pistol and Sport Crossbow activities up to 190, across 53 Scout Groups plus six Explorer Units.



Supreme Box Karts - The Supreme is now in its eighteenth year and continues to attract packs from all over the UK. It is open to any Cub pack in the world. It does not discriminate and is fantastic fun for young people. It combines a physical activity and promotes healthy competition between different Cub packs. To date over 3,000 Cubs have raced from 60 different Cub packs. They have come from 18 different Counties including County Down, Northern Ireland, Ceredigion, Wales and Stirlingshire, Scotland. The 12th Bangor are now in their 10th Year of racing, flying over every year and 16th Laurieston are now in their 5th Year of racing. In 2024 we saw, for the first time a pack from Wiltshire, the 1st Amesbury as well as packs from Cheshire and Aberaeron in Wales.

The 2024 Supreme Final became that old battle of England against Scotland and a very hard-fought race it was in which the Surrey pack 1st Woodmansterne with their kart "Woody 2" came out on top.

COUNTY ACTIVITIES

Go Beavers

GO Beavers 2024 was a huge success. This is the 4th time the event has been held and 705 Beavers from across the county, along with over 300 adults, came together to enjoy and support an action-packed day at Blacklands Farm, East Grinstead.

Beavers had the opportunity to rotate around four zones- Adventure, Fun, Explore and Create n' do. There was a huge variety of activities with nightline, low ropes, tunnels, cavebus and fire lighting in the Adventure zone. Explore zone saw Beavers enjoy a planetarium, circus skills, archery, aeroball and bouldering. Create'n'do was a mixture of craft and STEM activities alongside a massive favourite of bubble fun. Fun zone is always a hit with huge inflatables, grass sledging, Frisbee golf and mop hockey!

We were really lucky to have West Sussex Fire Service and Sussex Police attend with vehicles to explore and learn about. EDSFAT provided First Aid service along with an array of vehicles for Beavers

to look at. Badges the Beaver made lots of appearances and we were entertained all day by our stage manager with a fantastic closing ceremony. Quotes from Beavers were "it was the best day ever" and "it was awesome".

All of this is possible due to the amazing support and dedication of all those volunteers on the day. Volunteers say they have a great time and enjoy the tea and cake. We are looking forward to the next GO Beavers and sign up to enjoy the fun!

Suzanne Few, Hannah Few & Peter Few

GO Beavers Crew



DUKE OF EDINBURGH'S AWARD SCHEME

This year has been exceptionally successful for the awards. We have observed outstanding accomplishments across various categories, showcasing the exceptional talent of our deserving recipients. Significant effort has been invested by all participants in these awards. Looking forward, we are optimistic about the prospects for the coming year and expect a continued growth in the number of awards presented.

Our County has seen remarkable participation

in the Duke of Edinburgh Scheme due to the dedication of our DofE Leaders. The awards achieved this year have been exceptional, with young participants earning 87 Bronze Awards, 35 Silver Awards, and 19 Gold Awards. The outlook for the current year remains positive.

The Awards are in good condition, and with a few modifications to the recording system for the leaders, including new online forms that will be available soon, higher numbers are expected next year. Congratulations to everyone on their achievements. Thank you to all the leaders and parents for their support in enabling Young People to participate in these awards.

Gregers Young

Top Awards Team



INTERNATIONAL

The year of West Sussex International Scouting has again exceeded expectations. Our Groups, Troops, Units and Districts made trips abroad travelling to Switzerland, Sweden, Poland, Spain and Belgium. As well as two International Service Team members from Crawley attending Intercamp, Poland we also had two patrols of young people and International Service Team (IST) volunteers from West Sussex start their adventure to Roverway, Norway.

Roverway patrol leader, Chris Styles, tells their story:

In July, fourteen young people, aged 16 - 22, had the incredible opportunity to attend Roverway 2024 in Norway as part of the West Sussex Scouts contingent. Roverway is a European Scout and Guide event that brings together young people from across the Europe (and beyond) for an adventure filled with challenge, culture, and connection.

After many months of planning and preparation, our two patrols set off to Oslo to embark on an incredible two-week adventure. After arriving in Norway, we quickly made our way to our entry points where we were welcomed into a truly international Scouting atmosphere. The first phase of Roverway involved exploring Norway on a 'Path' – a unique

few days where we could meet with other likeminded Scouts, forge new friendships and gain an understanding of Scouting in Norway. Our path took us to the mouth of the fjords and saw us engaging in activities such as hiking, kayaking, cultural exchanges and many, many Norwegian games! It was an amazing way to bond with fellow Scouts from different nations, learn new skills, and immerse ourselves in the breath-taking Norwegian landscapes.

Following the Path's, we all gathered in Stavanger for the main camp. This was a highlight for me because of the many friendships I made, and the moments I was able to spend reflecting on the Path, as well as my experiences as a Scout. There was a real sense of unity at the camp, with everyone sharing stories, swapping badges, and experiencing different cultural traditions. One of the biggest takeaways from Roverway was that despite our geographical distances, we we're all united by one set of values.

The International Team are already looking forward to Intercamp 2025 in Baumholder, Germany with three volunteers already signed up as IST and then Moot 2025 in Portugal. Preparations will start for the 2027 World Scout Jamboree in Poland, where County and Districts will be looking to select young people and adult volunteers to attend.

Peter Few
International Team Lead



EQUITY, DIVERSITY AND INCLUSION

Following transformation, the new team is called Equity, Diversity and Inclusion. Changes to training mean Inclusion training is core for all but as a county we will continue to run the Promoting Positive Behaviour and LGBT+ Workshops to allow for face-to-face opportunities to learn. Whether it is a camp meeting or a section night it is important that, as a county, we are always looking to make reasonable adjustments for all our young people and adult volunteers.

It has been great to see Explorers and young people take part in Pride events this year in Chichester, Worthing and Crawley. 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
County EDI Team Lead



ADULT TRAINING

A year on and transition has finally happened and with it the switch from training to learning which in turn means significant changes. We didn't run the usual training weekend at Lodge Hill this spring as the demand was not there. This was in part due to leaders getting their heads round the new system and how it works. We are planning to run the normal autumn training weekend as the demand for certain modules is starting to grow. These modules will appear on Eventbrite nearer the time.

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 11 first aid courses across the county and a further 10 planned to date. We have a very capable team of first aid trainers who oversee this. We have also added several new trainers to the team to help ease the pressure.

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 learning suspension in the county is one too many, so I urge everybody to encourage adults to complete this training at the earliest opportunity. By now all adults should be aware that they will have to complete the new version of compliance training before the deadline date of 19th July. At the time of writing, we are 36% compliant so a lot to do in the coming few months.

Geoff Spooner
County Volunteer Development Team Leader



DOWNSMAN

This year marked a significant milestone for the Downsman Hike, as we entered our first year of organising the event as a new team. We are incredibly proud of what we've achieved and would like to take this opportunity to extend our thanks once more to the outgoing team for their years of hard work and dedication. Special thanks must go to Scott James and Mike Gurr, who stayed on to guide and support us throughout this inaugural year, ensuring a smooth transition and helping us navigate the complexities of organising such a fantastic event.

We were thrilled to see a record number of entries, with the largest ever group of Scouts from old and new areas of the UK participating. Last year, we also witnessed a significant increase in the number of attendees at the awards ceremony, which we feel was a direct result of a change in the rules that restricted crew's access to tracking information on the day. The positive response to this shift was overwhelming, and it led to more participants joining us for the awards, creating a great atmosphere.

The weather on the weekend was nothing short of perfect – the sunshine and clear skies added an extra layer of positivity to the event. But it wasn't just the weather that made this year's Downsman Hike so special. The faces of the participants, the camaraderie, and the sense of achievement were what truly made this occasion memorable. I personally would like to thank all the teams, staff and volunteers who helped to make the 2024 event such a special event for our first.

Looking forward, we are excited to continue building on the success of this first year, and we are eager to further enhance the experience for all those who take part in the years to come.

Chris Searle
Events Team



HEALTH & SAFETY

We have been developing our safety advisory function and safety governance in line with the TSA frameworks which continue to evolve.

We are working towards having a county wide network of District Safety Leads to support each other and provide a local presence.

During the year, support has been provided to larger events, and we also work closely with our East Sussex colleagues where expertise is shared.

We have had no major or critical injuries at county events in the past year, but need to improve our near miss reporting, which is at a lower than expected level across the whole county.

Andrew Swayne
County Health & Safety Lead

GROWTH & DEVELOPMENT

This year has been an exciting and busy one across the county, with more young people joining all sections of Scouting. It has been fantastic to meet so many new members and support the expansion of groups through various projects.

Over the past year, it's been encouraging to see districts actively requesting new sections, seeking growth opportunities, and reaching out for support in recruiting new leaders. This enthusiasm has played a key role in bringing more young people into Scouting.



I've had the privilege of supporting several new sections opening across the county, including the launch of the 12th Chichester Squirrels, the reopening of the 6th Crawley Cubs, and rebuilding numbers in Beavers. Additionally, I've assisted with Group Lead Inductions and supported growth in Adur Valley, Mid Sussex, Crawley Explorers, and many more.

Looking ahead to 2025-2026, the plan is to continue building on this momentum. We're already seeing strong growth this year, with new Squirrel Drays, Beavers, Cubs, Scouts, and Explorers forming. At the same time, we remain committed to supporting groups with lower numbers and ensuring they receive the help they need.

It's exciting to see more districts reaching out for guidance and new opportunities, and I look forward to another year of growth and development across West Sussex Scouting.

Joe Firth

Local Growth and Development Officer

CLIVE PACKHAM MEMORIAL FUND

It was a quiet year for the fund, although we did receive three applications which are all ongoing. We intend to work more closely with Max Dench to improve the marketing of the fund and be able to offer more scouts the opportunity to apply.

We are pleased to confirm that we will be donating to Osprey ESU to enable all scouts to take part in their Duke of Edinburgh Expedition.

Our details are on the West Sussex Scouts website, however, individual Scouts seeking a contribution towards funding for an expedition of an adventurous nature, can also apply to the fund directly via my email, pat.rawcliffe@westsussexscouts.org.uk. Applicants should state the nature of their trip, details of plans so far, fundraising events they are holding, how much they need to raise and the purpose of their adventure.

We hope to receive more applications in 2025/26 and the support of leaders to ensure the young people are aware of the Clive Packham Memorial Fund. Applications to: countyoffice@westsussexscouts.org.uk

Pat Rawcliffe

Clive Packham Memorial Fund Team Leader

| Year | 2023 | 2024 | 2025 |
|-----------------|---------------|---------------|---------------|
| Squirrel Scouts | 135 | 188 | 348 |
| Beavers Scouts | 2,206 | 2,230 | 2,162 |
| Cubs Scouts | 2,784 | 2,848 | 2,694 |
| Scouts | 2,565 | 2,685 | 2,529 |
| Explorer Scouts | 1,082 | 1,102 | 1,104 |
| Scout Network | 254 | 226 | 227 |
| Total YP | 9,026 | 9,279 | 9,064 |
| Adults | 3,154 | 2,968 | 2,711 |
| Total | 11,926 | 12,247 | 11,775 |



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 2024/25 year. Congratulations go to all the recipients.

Tony Hall, **Adult Awards Team**

Matt Pike, **County Programme Lead**

Gregers Young, **Top Awards Team**



ADULT AWARDS

BAR TO SILVER ACORN

Anthony Smith

SILVER ACORN

Alan Baker
Lucy Garrett
Kenneth George
Julia Keywood
Margaret Larcombe
Ann Pike

AWARD FOR MERIT

Laura Braun
Stuart Burchett
Stuart Coggan
Ian Conway
Helen Cosham
Graham Denyer
Linda Francis
Pat Homer
Paul Johnson
David Palmer
Matthew Pavitt
Jane Pelham
Marie Robson
Alison Styles
David Tyler

CHIEF SCOUT'S COMMENDATION FOR GOOD SERVICE

David Brooks
Julie Gumbrell
Coren Moore
John Patrick
Clair Pushman
Mark Williams



YOUNG PEOPLE'S AWARDS

THE KING'S SCOUT AWARD

Josh Chartres
Arden Flint
Sam Mears
Rowan Saunders
Erin Whitmore
Logan Wilks
Phoebe Woolard

THE CHIEF SCOUT'S AWARD

Gold 33
Platinum 24
Diamond 7

YOUNG LEADER

Belt Buckle 4

THE DUKE OF EDINBURGH'S AWARD

Gold 7
Silver 12
Bronze 29





We prepare young people with skills for life

Editor: Steven Mitchison, County Administrator

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

T: 01798 831110 E: countyoffice@westsussexscouts.org.uk W: www.westsussexscouts.org.uk

Charity registration number 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Hopper
Mr A Swayne
Mr M Price
Miss P Woolard
Mr T Dalton
Mr T Wright
Ms L Graham

(Appointed 17 September
2024)

Mr J Firth

(Appointed 17 September
2024)

Ms H Shorrocks

(Appointed 17 September
2024)

Charity number

1046955

Principal address

Lodge Hill Centre
London Road
Watersfield
Pulborough
West Sussex
RH20 1LZ

Independent examiner

Alec Burgess FCA
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 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025. Copies are available for all attendees at the AGM and on request from the County office.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 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 £194,650 (2024 £244,854); expenditure for the year was £221,693 (2024 £291,528) giving a deficit of £27,043. After the re-valuation of investments the total deficit was £29,886 (2024 Deficit £29,117). As at 31 March 2025 the reserves were £200,369 (2024 £230,255).

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 2025 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 2025

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 Visits Abroad Recommender 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 Lead 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 | (Resigned 17 September 2024) |
| Mrs F Trimming | (Resigned 17 September 2024) |
| Mr D Hopper | |
| Mr C Holmes | (Resigned 17 September 2024) |
| Mr A Swayne | |
| Mr M Price | |
| Mr E Hills | (Resigned 17 September 2024) |
| Miss P Woolard | |
| Mr T Dalton | |
| Mr T Wright | |
| Ms L Graham | (Appointed 17 September 2024) |
| Mr J Firth | (Appointed 17 September 2024) |
| Ms H Shorrocks | (Appointed 17 September 2024) |

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Structural changes to the governance and organisation of Scout Counties, Districts and Groups were implemented by TSA in 2024. Following these changes a new system of appointing trustees was implemented and used for the first time at the County AGM in September 2024.

Trustees are otherwise known as members of the Trustee Board. Elections occur at the Annual General Meeting of the charity which must be held within 6 months of the County financial year end. Charity Trustees including the Chair and Treasurer are elected by the members of WSCSC, having previously been approved by an independent panel consisting of five experienced county members. Trustees serve a fixed term appointment of 3 years at which point they can opt for re-election but may only serve for a total of nine years. New trustees will be vetted by the Independent panel before being elected for an initial one year term, at which point they can be re-elected on a rolling 3 year term. Individuals may be co-opted as Trustees by the Trustee Board at any time before submitting to the Independent panel and Scout Council at the following AGM. The County Lead Volunteer is appointed by the Regional Lead and usually serves a fixed term appointment of five years.

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2024 to March 2025 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 17 September 2024. 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 office

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 T Wright

Trustee

Dated: 28 July 2025

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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 FCA

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

Dated: 4 August 2025

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 15,000 | 20,000 | 35,000 | - |
| Charitable activities | 3 | 48,710 | - | 48,710 | 136,646 |
| Investments | 4 | 3,382 | - | 3,382 | 2,947 |
| Other income | 5 | 107,558 | - | 107,558 | 105,261 |
| Total income | | <u>174,650</u> | <u>20,000</u> | <u>194,650</u> | <u>244,854</u> |
| Charitable activities | 6 | <u>221,693</u> | - | <u>221,693</u> | <u>291,528</u> |
| Net gains/(losses) on investments | 11 | <u>(2,843)</u> | - | <u>(2,843)</u> | <u>17,557</u> |
| Net income/(expenditure) and movement in funds | | <u>(49,886)</u> | <u>20,000</u> | <u>(29,886)</u> | <u>(29,117)</u> |
| Reconciliation of funds: | | | | | |
| Fund balances at 1 April 2024 | | <u>230,255</u> | - | <u>230,255</u> | <u>259,372</u> |
| Fund balances at 31 March 2025 | | <u><u>180,369</u></u> | <u><u>20,000</u></u> | <u><u>200,369</u></u> | <u><u>230,255</u></u> |

All income and expenditure derive from continuing activities.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|------------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Investments | 13 | | 140,276 | | 190,949 |
| Current assets | | | | | |
| Stocks | | 1,695 | | 2,686 | |
| Debtors | 14 | 11,183 | | 24,840 | |
| Cash at bank and in hand | | 254,343 | | 108,619 | |
| | | <u>267,221</u> | | <u>136,145</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(207,128)</u> | | <u>(96,839)</u> | |
| Net current assets | | | 60,093 | | 39,306 |
| Total assets less current liabilities | | | <u>200,369</u> | | <u>230,255</u> |
| Income funds | | | | | |
| Restricted funds | 16 | | 20,000 | | - |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 17 | 12,799 | | 8,204 | |
| General unrestricted funds | | <u>167,570</u> | | <u>222,051</u> | |
| | | | 180,369 | | 230,255 |
| | | | <u>200,369</u> | | <u>230,255</u> |

The accounts were approved by the Trustees on 28 July 2025

Mr D Hopper
Trustee

Mr T Wright
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 Donations, legacies and grants

| | Unrestricted funds | Restricted funds | Total | Total |
|--------------------------|-----------------------|---------------------|---------------|-----------|
| | 2025 £ | 2025 £ | 2025 £ | 2024 £ |
| IPEH Funding received | 5,000 | - | 5,000 | - |
| Horsham District Council | - | 20,000 | 20,000 | - |
| Jardine Charitable Trust | 10,000 | - | 10,000 | - |
| | <u>15,000</u> | <u>20,000</u> | <u>35,000</u> | <u>-</u> |

3 Charitable activities

| | 2025 £ | 2024 £ |
|---|---------------|----------------|
| County Events and Activities (net of refunds given) | 49,047 | 137,372 |
| Sales of badges | (337) | (726) |
| | <u>48,710</u> | <u>136,646</u> |

4 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------------------------|------------------------------------|------------------------------------|
| Income from listed investments | 1,155 | 682 |
| Interest receivable | 2,227 | 2,265 |
| | <u>3,382</u> | <u>2,947</u> |

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Other income

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Membership subscriptions | 443,521 | 416,667 |
| Remitted to headquarters | (335,963) | (311,406) |
| | <u>107,558</u> | <u>105,261</u> |

6 Expenditure on charitable activities

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Direct costs | | |
| Staff costs | 11,537 | 10,551 |
| County team expenses | 7,092 | 8,425 |
| Insurance | 2,297 | 3,462 |
| Award presentations | 4,460 | 3,345 |
| Leader training expenses | 8,103 | 4,140 |
| Activity expenses (net of refunds received) | 61,687 | 146,165 |
| County office expenses | 5,247 | 6,454 |
| Sundry expenses | - | 667 |
| Purchase of equipment | 4,765 | 1,470 |
| | <u>105,188</u> | <u>184,679</u> |
| Grant funding of activities (see note 7) | 89,279 | 81,090 |
| Share of support and governance costs (see note 8) | | |
| Governance | 27,226 | 25,759 |
| | <u>221,693</u> | <u>291,528</u> |
| Analysis by fund | | |
| Unrestricted funds | <u>221,693</u> | <u>291,528</u> |

7 Grants payable

| | 2025 | 2024 |
|---|---------------|---------------|
| | £ | £ |
| International grants | 17,875 | 11,054 |
| Grants re leader recruitment (via Scout Headquarters) | 41,673 | 41,373 |
| Grants to scout groups | 29,326 | 24,850 |
| Grants - IPEH fund | 405 | 3,613 |
| Grants - Clive Packham Memorial Fund | - | 200 |
| | <u>89,279</u> | <u>81,090</u> |

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

| | Support costs £ | Governance costs £ | 2025 £ | 2024 £ | Basis of allocation |
|------------------------|--------------------|-----------------------|-----------|-----------|---------------------|
| Staff costs | - | 11,537 | 11,537 | 10,552 | Governance |
| Legal and professional | - | 1,182 | 1,182 | 1,032 | Governance |
| County Team expenses | - | 2,364 | 2,364 | 2,809 | Governance |
| AGM & meeting exp's | - | 6,896 | 6,896 | 4,912 | Governance |
| County office expenses | - | 5,247 | 5,247 | 6,454 | Governance |
| | - | 27,226 | 27,226 | 25,759 | |
| Analysed between | | | | | |
| Charitable activities | - | 27,226 | 27,226 | 25,759 | |

9 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.

10 Employees

Number of employees

The average monthly number employees during the year was:

| | 2025 Number | 2024 Number |
|---------------------|----------------|----------------|
| County office staff | 3 | 2 |

Employment costs

| | 2025 £ | 2024 £ |
|---------------------|-----------|-----------|
| Wages and salaries | 22,968 | 20,875 |
| Other pension costs | 106 | 228 |
| | 23,074 | 21,103 |

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

11 Net gains/(losses) on investments

| | 2025 £ | 2024 £ |
|----------------------------|-----------|-----------|
| Revaluation of investments | (2,843) | 17,557 |

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Taxation

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

13 Fixed asset investments

| | Listed investments £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 1 April 2024 | 190,949 |
| Valuation changes | (2,843) |
| Disposals | (47,830) |
| | <u> </u> |
| At 31 March 2025 | 140,276 |
| | <u> </u> |
| Carrying amount | |
| At 31 March 2025 | 140,276 |
| | <u> </u> |
| At 31 March 2024 | 190,949 |
| | <u> </u> |

14 Debtors

| | 2025 £ | 2024 £ |
|---|-------------------|-------------------|
| Amounts falling due within one year: | | |
| Other debtors | 11,183 | 24,840 |
| | <u> </u> | <u> </u> |

15 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|-------------------|-------------------|
| Other creditors | 207,128 | 96,839 |
| | <u> </u> | <u> </u> |

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 £ | Incoming resources £ | At 31 March 2025 £ |
|--------------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Horsham District Council grant | - | 20,000 | 20,000 |
| | <u> </u> | <u> </u> | <u> </u> |

The grant received from Horsham District Council ("Peoples Budget"), has given towards a specific item of expenditure which has yet to be made. This is for a Mobile County Support Unit for events. This will be acquired in due course.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 (2024 - 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 2025

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Hopper
Mr A Swayne
Mr M Price
Miss P Woolard
Mr T Dalton
Mr T Wright
Ms L Graham

(Appointed 17 September
2024)

Mr J Firth

(Appointed 17 September
2024)

Ms H Shorrocks

(Appointed 17 September
2024)

Charity number

1046955

Principal address

Lodge Hill Centre
London Road
Watersfield
Pulborough
West Sussex
RH20 1LZ

Independent examiner

Alec Burgess FCA
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 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025. Copies are available for all attendees at the AGM and on request from the County office.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 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 £194,650 (2024 £244,854); expenditure for the year was £221,693 (2024 £291,528) giving a deficit of £27,043. After the re-valuation of investments the total deficit was £29,886 (2024 Deficit £29,117). As at 31 March 2025 the reserves were £200,369 (2024 £230,255).

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 2025 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 2025

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 Visits Abroad Recommender 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 Lead 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 | (Resigned 17 September 2024) |
| Mrs F Trimming | (Resigned 17 September 2024) |
| Mr D Hopper | |
| Mr C Holmes | (Resigned 17 September 2024) |
| Mr A Swayne | |
| Mr M Price | |
| Mr E Hills | (Resigned 17 September 2024) |
| Miss P Woolard | |
| Mr T Dalton | |
| Mr T Wright | |
| Ms L Graham | (Appointed 17 September 2024) |
| Mr J Firth | (Appointed 17 September 2024) |
| Ms H Shorrocks | (Appointed 17 September 2024) |

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Structural changes to the governance and organisation of Scout Counties, Districts and Groups were implemented by TSA in 2024. Following these changes a new system of appointing trustees was implemented and used for the first time at the County AGM in September 2024.

Trustees are otherwise known as members of the Trustee Board. Elections occur at the Annual General Meeting of the charity which must be held within 6 months of the County financial year end. Charity Trustees including the Chair and Treasurer are elected by the members of WSCSC, having previously been approved by an independent panel consisting of five experienced county members. Trustees serve a fixed term appointment of 3 years at which point they can opt for re-election but may only serve for a total of nine years. New trustees will be vetted by the Independent panel before being elected for an initial one year term, at which point they can be re-elected on a rolling 3 year term. Individuals may be co-opted as Trustees by the Trustee Board at any time before submitting to the Independent panel and Scout Council at the following AGM. The County Lead Volunteer is appointed by the Regional Lead and usually serves a fixed term appointment of five years.

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2024 to March 2025 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 17 September 2024. 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 office

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 T Wright

Trustee

Dated: 28 July 2025

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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 FCA

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

Dated: 4 August 2025

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 15,000 | 20,000 | 35,000 | - |
| Charitable activities | 3 | 48,710 | - | 48,710 | 136,646 |
| Investments | 4 | 3,382 | - | 3,382 | 2,947 |
| Other income | 5 | 107,558 | - | 107,558 | 105,261 |
| Total income | | <u>174,650</u> | <u>20,000</u> | <u>194,650</u> | <u>244,854</u> |
| Charitable activities | 6 | <u>221,693</u> | - | <u>221,693</u> | <u>291,528</u> |
| Net gains/(losses) on investments | 11 | <u>(2,843)</u> | - | <u>(2,843)</u> | <u>17,557</u> |
| Net income/(expenditure) and movement in funds | | <u>(49,886)</u> | <u>20,000</u> | <u>(29,886)</u> | <u>(29,117)</u> |
| Reconciliation of funds: | | | | | |
| Fund balances at 1 April 2024 | | <u>230,255</u> | - | <u>230,255</u> | <u>259,372</u> |
| Fund balances at 31 March 2025 | | <u><u>180,369</u></u> | <u><u>20,000</u></u> | <u><u>200,369</u></u> | <u><u>230,255</u></u> |

All income and expenditure derive from continuing activities.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|------------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Investments | 13 | | 140,276 | | 190,949 |
| Current assets | | | | | |
| Stocks | | 1,695 | | 2,686 | |
| Debtors | 14 | 11,183 | | 24,840 | |
| Cash at bank and in hand | | 254,343 | | 108,619 | |
| | | <u>267,221</u> | | <u>136,145</u> | |
| Creditors: amounts falling due within one year | 15 | <u>(207,128)</u> | | <u>(96,839)</u> | |
| Net current assets | | | 60,093 | | 39,306 |
| Total assets less current liabilities | | | <u>200,369</u> | | <u>230,255</u> |
| Income funds | | | | | |
| Restricted funds | 16 | | 20,000 | | - |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 17 | 12,799 | | 8,204 | |
| General unrestricted funds | | <u>167,570</u> | | <u>222,051</u> | |
| | | | 180,369 | | 230,255 |
| | | | <u>200,369</u> | | <u>230,255</u> |

The accounts were approved by the Trustees on 28 July 2025

Mr D Hopper
Trustee

Mr T Wright
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 Donations, legacies and grants

| | Unrestricted funds | Restricted funds | Total | Total |
|--------------------------|-----------------------|---------------------|---------------|-----------|
| | 2025 £ | 2025 £ | 2025 £ | 2024 £ |
| IPEH Funding received | 5,000 | - | 5,000 | - |
| Horsham District Council | - | 20,000 | 20,000 | - |
| Jardine Charitable Trust | 10,000 | - | 10,000 | - |
| | <u>15,000</u> | <u>20,000</u> | <u>35,000</u> | <u>-</u> |

3 Charitable activities

| | 2025 £ | 2024 £ |
|---|---------------|----------------|
| County Events and Activities (net of refunds given) | 49,047 | 137,372 |
| Sales of badges | (337) | (726) |
| | <u>48,710</u> | <u>136,646</u> |

4 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------------------------|------------------------------------|------------------------------------|
| Income from listed investments | 1,155 | 682 |
| Interest receivable | 2,227 | 2,265 |
| | <u>3,382</u> | <u>2,947</u> |

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Other income

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Membership subscriptions | 443,521 | 416,667 |
| Remitted to headquarters | (335,963) | (311,406) |
| | <u>107,558</u> | <u>105,261</u> |

6 Expenditure on charitable activities

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Direct costs | | |
| Staff costs | 11,537 | 10,551 |
| County team expenses | 7,092 | 8,425 |
| Insurance | 2,297 | 3,462 |
| Award presentations | 4,460 | 3,345 |
| Leader training expenses | 8,103 | 4,140 |
| Activity expenses (net of refunds received) | 61,687 | 146,165 |
| County office expenses | 5,247 | 6,454 |
| Sundry expenses | - | 667 |
| Purchase of equipment | 4,765 | 1,470 |
| | <u>105,188</u> | <u>184,679</u> |
| Grant funding of activities (see note 7) | 89,279 | 81,090 |
| Share of support and governance costs (see note 8) | | |
| Governance | 27,226 | 25,759 |
| | <u>221,693</u> | <u>291,528</u> |
| Analysis by fund | | |
| Unrestricted funds | <u>221,693</u> | <u>291,528</u> |

7 Grants payable

| | 2025 | 2024 |
|---|---------------|---------------|
| | £ | £ |
| International grants | 17,875 | 11,054 |
| Grants re leader recruitment (via Scout Headquarters) | 41,673 | 41,373 |
| Grants to scout groups | 29,326 | 24,850 |
| Grants - IPEH fund | 405 | 3,613 |
| Grants - Clive Packham Memorial Fund | - | 200 |
| | <u>89,279</u> | <u>81,090</u> |

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs

| | Support costs £ | Governance costs £ | 2025 £ | 2024 £ | Basis of allocation |
|------------------------|--------------------|-----------------------|-----------|-----------|---------------------|
| Staff costs | - | 11,537 | 11,537 | 10,552 | Governance |
| Legal and professional | - | 1,182 | 1,182 | 1,032 | Governance |
| County Team expenses | - | 2,364 | 2,364 | 2,809 | Governance |
| AGM & meeting exp's | - | 6,896 | 6,896 | 4,912 | Governance |
| County office expenses | - | 5,247 | 5,247 | 6,454 | Governance |
| | - | 27,226 | 27,226 | 25,759 | |
| Analysed between | | | | | |
| Charitable activities | - | 27,226 | 27,226 | 25,759 | |

9 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.

10 Employees

Number of employees

The average monthly number employees during the year was:

| | 2025 Number | 2024 Number |
|---------------------|----------------|----------------|
| County office staff | 3 | 2 |

Employment costs

| | 2025 £ | 2024 £ |
|---------------------|-----------|-----------|
| Wages and salaries | 22,968 | 20,875 |
| Other pension costs | 106 | 228 |
| | 23,074 | 21,103 |

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

11 Net gains/(losses) on investments

| | 2025 £ | 2024 £ |
|----------------------------|-----------|-----------|
| Revaluation of investments | (2,843) | 17,557 |

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Taxation

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

13 Fixed asset investments

| | Listed investments £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 1 April 2024 | 190,949 |
| Valuation changes | (2,843) |
| Disposals | (47,830) |
| | <u> </u> |
| At 31 March 2025 | 140,276 |
| | <u> </u> |
| Carrying amount | |
| At 31 March 2025 | 140,276 |
| | <u> </u> |
| At 31 March 2024 | 190,949 |
| | <u> </u> |

14 Debtors

| | 2025 £ | 2024 £ |
|---|-------------------|-------------------|
| Amounts falling due within one year: | | |
| Other debtors | 11,183 | 24,840 |
| | <u> </u> | <u> </u> |

15 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|-------------------|-------------------|
| Other creditors | 207,128 | 96,839 |
| | <u> </u> | <u> </u> |

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 £ | Incoming resources £ | At 31 March 2025 £ |
|--------------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Horsham District Council grant | - | 20,000 | 20,000 |
| | <u> </u> | <u> </u> | <u> </u> |

The grant received from Horsham District Council ("Peoples Budget"), has given towards a specific item of expenditure which has yet to be made. This is for a Mobile County Support Unit for events. This will be acquired in due course.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 (2024 - none).

20 Analysis of changes in net funds

The Charity had no material debt during the year.