

Annual Report 2021 - 2022



Scouts

Hereford & Worcester

Charity Number: 505004
Hereford and Worcester Scout County

Welcome from Harry!



I think we can all agree that this last year has been amazing. We have started to see a real return to Scouting. Lots of activities offered during the year from Shirehike to various other join in camps and activities.

It's been great to see young people and leaders return and reignite our campfires, scouting skills and helping our communities come back together again.

Thank you everyone for all you do!

Yours in Scouting

**Harry Bantham-Jones
County Youth Commissioner**

An Introduction from the Chair

Another amazing year of scouting has passed in the blink of an eye.

We started the year with aspirations to bounce back and grow and I think as a County we have achieved all we expected and more. It has been fantastic to see so much 'normal' scouting going on in all corners of Hereford and Worcester.

I have had the pleasure of getting involved in more scouting activity in the past year than at any other time in my tenure as County Chair. It really has brought home to me how important this organisation is, both to the young people who get so much out of it, but also to the adult volunteers. Seeing the smile on a young person's face when they do something new for the first time, or when their peers encourage them to achieve things they thought impossible, really is good for the soul, regardless how much of a cliché it may sound!

In the past 12 months we have reinstated an Operations Manager at Kinver and appointed a new Growth and Development Officer for the County. We have supported the introduction of Squirrel Dreys into numerous groups, bringing a whole new age group into scouting. We have seen changes in the County team and developed new volunteer roles to support growth and our aims to support the environment. We are in a strong position and I'm looking forward to seeing what we can accomplish as we build on the foundations we have put in place.

As a County we have so much to look forward to in the coming years with sustainability, growth and the environment at the forefront.

Jamie
😊

Scouting by the County Commissioner

The Scout County's development plan is aligned directly with The Scout Association's vision that by 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. As a County we will support this wider vision:

Growth

We will be growing, be more inclusive, and be shaped by young people, making a bigger impact in our communities.

As a movement, we have grown for the last 13 years. We want to continue that positive trend, bringing skills for life to more young people across the UK.

By 2023, in the UK we will have:

- 50,000 more young people aged 6-18 in Scouts
- 10,000 more frontline adult volunteers (Section Leaders and Assistant Section Leaders)
- 5,000 more Young Leaders

Inclusivity

Scouts is open to all. We now have over 102,000 girls and have started 834 sections in areas of deprivation since 2013. We believe it's a priority to reflect the diversity of the communities we are in.

By 2023:

- we will have started Scouts in 500 more UK areas of deprivation reaching young people who could benefit the most
- our adult volunteers will reflect the demographics of our society

Youth Shaped

Over the last four years, there has been a growing momentum to ensure young people are shaping their experiences and taking on leadership roles at Scouts. We want to continue to build on this.

By 2023:

- 250,000 young people will be shaping their experiences at Scouts
- 50% of young people will be achieving the top awards
- Build adult training to reflect the needs of our members with more programme focus
- Build support for an increased international programme
- Aim to increase awareness of and promotion of, all the community activities undertaken throughout the year.

There are a number of challenges to overcome to make these aims a reality; the key one of which is finding and recruiting the right adult volunteers.

Community Impact

Since the launch of our social action campaign, A Million Hands, in 2015, over 250,000 young people have had the opportunity to take part in high quality social action on four big issues of our time. The campaign won 'Cross-Sector Partnership of the Year' at the Charity Times Awards in 2016.

By 2023:

- at least 250,000 young people will be making a positive impact in their community each year
- 50% of young people will be achieving the top awards

As a result of supporting the UK Visions the County as a result will:

- Continue to grow groups and build upon the Districts growth and development
- Continue to improve Scouting provision in highly deprived areas of the County with support of the Regional Development Service
- Work on increased ethnic membership to fully reflect local communities.
- Appoint Deputy County Youth Commissioner to improve our focus on Youth Shaped Scouting throughout the County.
- Build the County activity provision and support leaders in building their programmes
- Make sure we have an effective Young Leaders Leader in each District and build upon our County Young Leaders camps (which includes training).
- Review the support towards top awards and the pathways to them
- Maintain a great level of young people on the County Executive and focus on all Districts achieving similar.
- Focus on supporting the Explorer age ranges to build on retention
- Ensure Youth Forums are happening in every District and as appropriate at County level.
- Build adult training to reflect the needs of our members with more programme focus
- Build support for an increased international programme
- Aim to increase awareness of and promotion of, all the community activities undertaken throughout the year.

Supporting the Strategy

To support the UK strategy the County has prepared and is implementing an orbit plan, detailed on the next page. Which sets out targets and priorities.

Adult Awards

Congratulations to all our members listed here.
All of whom fully deserve the recognition they have received.

Name	Award for Merit
Trevor Albutt	Award for Merit
Angela Barclay	Award for Merit
David Keith Barthorpe	Award for Merit
Karen Anne Bayley	Award for Merit
Alison Jane Calcutt	Award for Merit
Kathleen Canning	Award for Merit
Mary Champion	Award for Merit
Mandy Ann Dent	Award for Merit
Sarah Duffin	Award for Merit
Stephen Gathergood	Award for Merit
Tracy Genever	Award for Merit
Graham Godwin	Award for Merit
Martin Harris	Award for Merit
Brian Jackson	Award for Merit
Sonya Johnson	Award for Merit
Nicholas Jones	Award for Merit
Lynn Lee	Award for Merit
James Lloyd	Award for Merit
Graham Penny	Award for Merit
Dawn Phelps	Award for Merit
Suzanne Price	Award for Merit
Janice Rose Price	Award for Merit
Michael Price	Award for Merit
Leslie Rowberry	Award for Merit
Harry Sargent	Award for Merit
Nicholas Shaw	Award for Merit
Jake Kieran Sherwood	Award for Merit
Anthony Spinks	Award for Merit
Ian Melville Strongman	Award for Merit
Vivien Carol Ware	Award for Merit
Brian John Warmington	Award for Merit
Martin Watkins	Award for Merit
Ian David Wyllie	Award for Merit
Nicola Karen Hitchcock	Bar to the Award for Merit
Jeremy Mayfield	Bar to the Award for Merit
Michael Rees	Bar to the Award for Merit
John Airey	Chief Scout's Commendation for Good Service
Timothy Allen	Chief Scout's Commendation for Good Service

Name	Award for Merit
Roger John Alltree	Chief Scout's Commendation for Good Service
Clare Angel	Chief Scout's Commendation for Good Service
Graham Archer	Chief Scout's Commendation for Good Service
Richard Eric Baldwin	Chief Scout's Commendation for Good Service
Christopher Barclay	Chief Scout's Commendation for Good Service
Jemma Bayley	Chief Scout's Commendation for Good Service
Clare Beddows	Chief Scout's Commendation for Good Service
Jack William Brookes	Chief Scout's Commendation for Good Service
Nichol Sarah Brown	Chief Scout's Commendation for Good Service
Stephen Brown	Chief Scout's Commendation for Good Service
Hadleigh Burns	Chief Scout's Commendation for Good Service
Helen Capaldi	Chief Scout's Commendation for Good Service
Amanda Capaldi	Chief Scout's Commendation for Good Service
Timothy Carsberg	Chief Scout's Commendation for Good Service
Irene Casey	Chief Scout's Commendation for Good Service
Fleur Clarke	Chief Scout's Commendation for Good Service
Robert Clarke-Davies	Chief Scout's Commendation for Good Service
Sarah Davies	Chief Scout's Commendation for Good Service
Billy Davison	Chief Scout's Commendation for Good Service
Joanne Ellis	Chief Scout's Commendation for Good Service
Roger Fairman	Chief Scout's Commendation for Good Service
Steven Faulds	Chief Scout's Commendation for Good Service
Darren John Fletcher	Chief Scout's Commendation for Good Service
Janet Fox	Chief Scout's Commendation for Good Service
Scott Gale	Chief Scout's Commendation for Good Service
David Green	Chief Scout's Commendation for Good Service
Rita Christine Grimes	Chief Scout's Commendation for Good Service
Natalie Louise Harris	Chief Scout's Commendation for Good Service
Sian Louise Haynes	Chief Scout's Commendation for Good Service
Caroline Hemming	Chief Scout's Commendation for Good Service
Felicity Holt	Chief Scout's Commendation for Good Service
Andrew Hopkins	Chief Scout's Commendation for Good Service
Amie Humphries	Chief Scout's Commendation for Good Service
Anna Humphries	Chief Scout's Commendation for Good Service
James Jarvis	Chief Scout's Commendation for Good Service
Gemma Laishley	Chief Scout's Commendation for Good Service
Paul Lees	Chief Scout's Commendation for Good Service
Joanne Lewis	Chief Scout's Commendation for Good Service
Andrew Moore	Chief Scout's Commendation for Good Service
Ian Denison Moreton	Chief Scout's Commendation for Good Service
Rachel Moulton	Chief Scout's Commendation for Good Service
Jill Mustard	Chief Scout's Commendation for Good Service
Claire Nicholls	Chief Scout's Commendation for Good Service
Jennifer Nock	Chief Scout's Commendation for Good Service
Keith Norledge	Chief Scout's Commendation for Good Service

Name		Award for Merit
Ruth	Palmer	Chief Scout's Commendation for Good Service
Fiona	Picken	Chief Scout's Commendation for Good Service
Angela	Potter	Chief Scout's Commendation for Good Service
James	Price	Chief Scout's Commendation for Good Service
Robert	Roberts	Chief Scout's Commendation for Good Service
John Edward	Sparrow	Chief Scout's Commendation for Good Service
Allan Michael	Tomlin	Chief Scout's Commendation for Good Service
Joanne	Turnbull	Chief Scout's Commendation for Good Service
Jayne Marie	Vander	Chief Scout's Commendation for Good Service
Macaulay	Warren	Chief Scout's Commendation for Good Service
Joanne	Watkins	Chief Scout's Commendation for Good Service
Sharon	Webb	Chief Scout's Commendation for Good Service
Andrew	Willets	Chief Scout's Commendation for Good Service
Arthur	Williams	Chief Scout's Commendation for Good Service
Jennifer	Robson	Commissioners Commendation
Cyril John	Blewett	Silver Acorn
Roger	Davies	Silver Acorn
Susan	Hensley	Silver Acorn
Merrill Lesley	Kirby	Silver Acorn
Michael	McAuliffe	Silver Acorn
Anne	Poulter	Silver Acorn
Robert	Sidley	Silver Acorn
Lesley Ann	Spencer	Silver Acorn
Barbel	Wolstencroft	Silver Acorn
Malcolm	Timmis	Silver Wolf

Financial Review:

The Charity's principal funding sources are membership subscriptions, activity and camping fees.

Membership declined following the Covid-19 restrictions in 2020 although easing of restrictions during 2021 enabled Kinver campsite to re-open. With the addition of Covid-19 support and re-start grants, overall income increased to £158,234 .

Overall expenditure increased to £166,435 reflecting the easing of Covid-19 restrictions compared to the previous year.

Please see the separate Financial Statements for the year ending 31st March 2022 for further details.

Reserves Policy:

The Charity's policy is to hold sufficient resources to continue its charitable activities should income and fundraising fall short. The trustees consider that this should be equivalent to 12 months of running costs, i.e. £114,668 in 2021-22.

As at 31st March 2022, the charity held £69,410 . This is lower than the policy requires due to strengthening reserves policy from the former 6-12 months of running costs. It is the trustees aim for the charity to meet this reserves policy within the next 3 years.

Investment Policy:

It is the policy of the Trustees to invest reserves in interest bearing bank accounts and in low risk charity investment bonds.



Why volunteering at Scouts is

#GOODFORYOU

1. It's good for your skills and your future

84%

of UK adults believe Scouts helps you develop skills useful in later life (YouGov 2020)

71%

of young people in the UK aged 14-18 believe Scouts helps you develop skills useful in later life (YouGov 2020)



Scouts score **18%** higher on courage, **15%** higher on independence and are **18%** more likely to be better problem solvers (Scout Experience Survey 2020)

2. It's good for your health and happiness



The most common benefits volunteers report are enjoyment (**93%**), a sense of personal achievement (**90%**) and feeling that they make a difference (**90%**). (Time Well Spent Survey NCVO 2019)

Over three-quarters of volunteers (**77%**) agree it improves their mental health and wellbeing. (Time Well Spent Survey NCVO 2019)



People who've volunteered in the past year were more satisfied with their lives and rated their overall health as better. (Journal of Happiness Studies 2020)



Scouts spend on average **1.1** more days a week being physically active (Scouts Experience Survey 2020)

3. It's good for your family, friends and community



Researchers found that participants ages 16-24 and 55-74 were especially likely to benefit from volunteering, perhaps because of the opportunity to build social connections. (Journal of Happiness 2020)



Over two-thirds (**68%**) of volunteers agree it helps them feel less isolated – this is even higher among younger volunteers (**77%**) for those aged 18-24 and **76%** for those aged 25-34). (Time Well Spent Survey NCVO 2019)

Our People



Our People Team have been as busy as ever this year supporting our adult volunteers across the County.

Our training team have continued to deliver courses throughout the pandemic, seamlessly switching to online delivery. As we emerged on the other side we began offering a hybrid training programme. We were keen to keep all the positives of delivering online training, which makes it more accessible for volunteers with young families or long distances to travel, but we've also added back in the face-to-face element again which allows people to get together, share experiences and make new friends.

A new batch of First Aid Trainers have got to work sharing their knowledge and experiences and catching up on a large back-log of First Aid training.

Across our People Team, we have been working with our volunteer managers to develop Scouting, ensuring that trustees are recorded properly on Compass and supported in their roles, looking at how diverse and inclusive we are, ensuring that all our volunteers are up-to-date on Safety and Safeguarding training and looking after our volunteers, ensuring that their volunteering is a positive and fulfilling part of their lives.

Trustee Support

Over the last twelve months we have not been able to run our usual programme of Executive Committee training workshops. However we have provided some on-line resources and prepared a series of videos which cover the content of the workshops. Unfortunately, the uptake of the videos has been low. Hopefully, we will be able to re-commence workshops in the not-too-distant future.

We have been supporting individual groups and districts across the County understand their approach to governance in Scouting.

Young Leaders

Since taking on the ACC role in September 2020 myself and a group of other volunteers have continued to build on the great work done in previous years. We have held two very successful training camps,

Future plans for County Young Leaders involves us build on these success of this last year. This includes us getting Young Leaders getting more involved with what we run and how we run it, working in conjunction with the County Youth Commissioner Team & offering training and experiences other than just the module training weekends. We also want to offer more support for adult leaders working with young leaders & Explorer Scout Leaders - Young Leaders to better help Young Leaders at a grass roots level.

Sian Telfer
ACC Young Leaders



Kinver

During 2021 we reinstated the role of Operations Manager at Kinver. As the site reopened a number of maintenance issues were addressed. Going forward there is a commitment to invest resources into the site to allow outdoor activities to continue.

As we move forward into the year several research projects were conducted ready for 2022. This includes, rebranding, investing in the existing infrastructures and repairing the tired estate.

A supporting committee has been set up along with a new volunteer warden team to bring Kinver into a consistent operating model which is self-sustaining.



Pride



2021/2022 has been a quiet year in role. Prides were cancelled and with restrictions no attendance possible.

However, #TeamPride have been busy building support and resources ready for 2022.



Inclusion

This year has seen challenges for all leaders, considering how to keep their programmes inclusive, both whilst being virtual and when returning face to face under the restrictions. Common queries have focussed on how to explain the new rules, clarity around having additional adults attending for 1:1 support under Covid, and the perennial questions around making adjustments to badge criteria to balance accessibility with equal levels of challenge. Some groups have also made use of the time to focus on their Inclusivity RAGs and action plans, with support given to facilitate that discussion with the full leader team.

shirehike



The Shirejam team have worked hard to provide a series of challenges for all our members, from Beavers to Network, including Adult Leaders and Executive Members as a legacy from our Shirejam portfolio.

There was also a whole host events from Shirehike, BeaverXmas and much more. Thank you to all the organising leaders, supporting parents and carers who have helped making Scouting at Home so special and its own unique adventure!



Our Governance

Constitution

The full name of the charity is 'Hereford and Worcester Scout County' and the charity registration number is 505004. The charity is an educational charity established in accordance with the Policy, Organisation and Rules (POR) of The Scout Association. The County is registered with The Scout Association, number 16100. The County Scout Council has adopted the standard constitution recommended in chapter 5 of POR and adopted the necessary associated resolutions, e.g. quorum for meetings.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As defined in POR, Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Trustees

Ex Officio

Robert Sidley - County Commissioner
Jamie Sandison - Chair
Ian Newman - Treasurer
Joanne Turnbull - Secretary

Elected

Abbie McFarlane
Harry Bantham-Jones - County Youth Commissioner

Nominated

Alan Lane
Robert Williams

Our Governance

Other Key Roles during the year:

Deputy County Commissioner People	Mel Brammer
Deputy County Commissioner Perception	Peter Dodman
Deputy County Commissioner Programme	Rob Williams
Deputy County Commissioner Activities	Edd Hogan (March 2022)
County Youth Commissioner	Harry Bantham Jones

Assistant County Commissioner International	Ann Clark
Assistant County Commissioner Young Leaders	Sian Telfer
Assistant County Commissioner Explorers	Vacant
Assistant County Commissioner Awards Co-ordinator	Matt Fox
Assistant County Commissioner Inclusion	Andy Hopkins
Assistant County Commissioner Pride	Phil Lacey
Assistant County Commissioner Exec. Support	John Day
County Training Administrator	Mark Strain
County Activate SAS Manager	Vacant
County BushScout SAS Manager	Lee Russell
County Appointments Chair	Alan Lane
County Appointments Secretary	Gareth Roberts
County Safeguarding Advisor	Val Leddington
County Safety Advisor	Vacant
County Legal Advisor	Mike Thompson
County MAPS	Robert Williams
County Badge Secretary	Jacky Green
County Presidents	To Be Appointed

Structure, Governance and Management

Scouting in the United Kingdom is organised in Scout Groups, Scout Districts, Scout Counties and Country Headquarters. These 'units' of Scouting provide:

- support;
- channels for communication;
- opportunities for youth Members and Leaders to make decisions and take responsibility;
- functional units through which the design and delivery of the programme can be best achieved;

As a Scout County, Hereford and Worcester is comprised of nine Scout Districts, two County Scout Active Support Units and a County Team. Scouting in the County is run by the County Team lead by the County Commissioner and supported by the County Executive (the Trustees).

Trustees comprise 3 County Officers, the County Commissioner, the County Youth Commissioner, up to 4 persons nominated by the County Commissioner and approved by the County Scout Council plus up to 4 persons elected by members of the County Scout Council at the annual meeting. Proposals are invited prior to the annual meeting for elected trustees. The number of nominated trustees may not exceed the number of elected trustees.

Our Governance

The County Executive Committee manage the County infrastructure and support services, meeting four times a year. The Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment.

Members of the Executive Committee act collectively as charity Trustees of the Scout County, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees, including appointing Chairmen to lead the sub-committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- The opening, closure and amalgamation of Districts and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chairman to lead it.

The Executive Committee also:

- Appoint Administrators, Advisers, and Co-opted members of the Executive Committee.
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer.
- Present the Annual Report and Annual Accounts to the County Scout Council at the Annual General Meeting; file a copy with National Headquarters and submit them to the Charity Commission.
- Maintain confidentiality with regard to appropriate Executive Committee business.

Our Governance

Risk and Internal Controls

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

The Trustees regularly review the risks to which they might be exposed and systems have been established to mitigate those risks. The Trustees updated the County risk management approach developed by The Scout Association. This involves initial review, dedicated risk assessment workshops and further review and iteration leading to a comprehensive risk register with mitigating actions and responsibilities which is regularly reviewed by the Trustees.

The County has a well-established Safeguarding Coordinator, working in conjunction with the County Commissioner. A number of training initiative and updates have taken place including the revision of The Scout Association's yellow card policy.

Contribution of Volunteers

Scouting across Hereford & Worcester County is entirely dependent on the combined resources of thousands of adult volunteers to lead, manage, administer and support Scouting. The County greatly appreciates the generosity, time and effort given by these volunteers (and their families) and the fantastic impact that they have on delivering the fun, challenge and everyday adventure that is Scouting.

Nevertheless, the County is limited in the amount of Scouting that it can provide (directly or indirectly) by the number of adult volunteers that it has. We are therefore constantly on the lookout and proactively recruiting additional volunteers (to whom we provide full training).

Our Paid Staff

The County currently has two members of staff. The pensions provision is provided for by the Scouts Association.

County Administrator; full time part time hours contract

Operations Manager for Kinver; full time permanent contract.

Growth & Development Officer; part- time fixed term contract.

Financial

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.'

Our Governance

Declaration:

The Trustees declare that they have approved this annual report at their virtual meeting on the 09 June 2022.

Signed on behalf of the charity Trustees:

Signature:

Full Name: Jamie Sandison

Position: Chairman

Date:

County Secretary

Joanne Turnbull,
16 Northwick Close, Worcester, WR3 7EF
e-mail: info@scoutshw.org.uk
Website: www.scoutshw.org.uk

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2021
for
Hereford & Worcester Scout County**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Hereford & Worcester Scout County

**Contents of the Financial Statements
for the Year Ended 31st March 2021**

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Hereford & Worcester Scout County

**Report of the Trustees
for the Year Ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

Please refer to the separate annual report as presented by the trustees.

**Independent Examiner's Report to the Trustees of
Hereford & Worcester Scout County**

Independent examiner's report to the trustees of Hereford & Worcester Scout County

I report to the charity trustees on my examination of the accounts of Hereford & Worcester Scout County (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.


Robert Iestyn Richards (FCA CTA FCCA)
ICAEW
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 10/6/2021

Hereford & Worcester Scout County

Statement of Financial Activities
for the Year Ended 31st March 2021

					2021	2020
	Notes	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	72,742	34,987	16,000	123,729	61,556
Charitable activities						
Kinver campsite		-	6,389	-	6,389	75,524
Administration, adult training & support		366	-	-	366	-
Events and activities		11,179	-	-	11,179	328,318
Other trading activities	4	-	6	-	6	4,462
Investment income	5	1,280	-	-	1,280	1,157
Total		85,567	41,382	16,000	142,949	471,017
EXPENDITURE ON						
Raising funds		-	261	-	261	2,725
Charitable activities						
Kinver campsite	6	-	88,552	-	88,552	131,411
Administration, adult training & support		54,995	999	-	55,994	47,727
Events and activities		11,313	-	-	11,313	337,383
Grants		180	-	-	180	16,839
Total		66,488	89,812	-	156,300	536,085
Net gains/(losses) on investments		1,631	-	-	1,631	(1,246)
NET INCOME/(EXPENDITURE)		20,710	(48,430)	16,000	(11,720)	(66,314)
RECONCILIATION OF FUNDS						
Total funds brought forward		77,822	451,881	-	529,703	596,017
TOTAL FUNDS CARRIED FORWARD		98,532	403,451	16,000	517,983	529,703

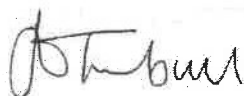
The notes form part of these financial statements

Hereford & Worcester Scout County

**Balance Sheet
31st March 2021**

	Notes	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	13	-	368,098	-	368,098	421,280
Investments	14	<u>38,466</u>	<u>-</u>	<u>-</u>	<u>38,466</u>	<u>35,613</u>
		38,466	368,098	-	406,564	456,893
CURRENT ASSETS						
Stocks	15	-	1,405	-	1,405	1,665
Debtors	16	1,753	3,680	-	5,433	23,794
Cash at bank		<u>273,452</u>	<u>31,337</u>	<u>16,000</u>	<u>320,789</u>	<u>285,543</u>
		275,205	36,422	16,000	327,627	311,002
CREDITORS						
Amounts falling due within one year	17	<u>(215,139)</u>	<u>(1,069)</u>	<u>-</u>	<u>(216,208)</u>	<u>(238,192)</u>
NET CURRENT ASSETS		<u>60,066</u>	<u>35,353</u>	<u>16,000</u>	<u>111,419</u>	<u>72,810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>98,532</u>	<u>403,451</u>	<u>16,000</u>	<u>517,983</u>	<u>529,703</u>
NET ASSETS		<u>98,532</u>	<u>403,451</u>	<u>16,000</u>	<u>517,983</u>	<u>529,703</u>
FUNDS	18					
Unrestricted funds					501,983	529,703
Restricted funds					<u>16,000</u>	<u>-</u>
TOTAL FUNDS					<u>517,983</u>	<u>529,703</u>

The financial statements were approved by the Board of Trustees and authorised for issue on10th June, 2021..... and were signed on its behalf by:



.....
J Turnbull - Trustee

Hereford & Worcester Scout County

Notes to the Financial Statements for the Year Ended 31st March 2021

1. STATUTORY INFORMATION

Hereford & Worcester Scout County is an unincorporated charity registered with the Charity Commission for England and Wales. The charity's principal address is 16 Northwick Close, Worcester, WR3 7EF.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

The charity is exempt from preparing a cashflow statement because it is not a larger charity.

INCOME

Income from grants and donations is recognised on a performance basis in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Government grant income has been received by way of the Coronavirus Job Retention Support Scheme and the Coronavirus Retail, Hospitality & Leisure Grant. The income has been classed as grant income and has been recognised on a performance basis.

Membership subscriptions are considered to be, in substance, donations rather than payment for services. Membership subscriptions are recognised over the subscription period on a straight-line basis.

Income from charitable activities for services provided is recognised in line with the provision of those services.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income is recognised when the relating investments issue notice of distribution to its investors.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost
Scouting equipment	- 10% on cost
Motor vehicles	- 20% on cost

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

2. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Included within Freehold Property is the Don Vince Building Extension at a cost of £16,170 and this is being depreciated on a straight line over ten years. The remainder of Freehold Buildings includes Freehold Land and Buildings, Caravans and Stores. The Freehold Land has a value of £13,815 and is not depreciated. The remaining buildings are being depreciated on a straight line over 10 years, commencing from 1 April 2018. Previously these buildings were not depreciated due to the high level of maintenance required for upkeep, however since the buildings are a mix of construction types it has been deemed appropriate to apply depreciation at the same rate of the Don Vince building from the transition to FRS 102. In the future the Trustees may source a professional assessment of the condition and current lifespan of these buildings.

Assets costing less than £500 are not capitalised.

INVESTMENTS

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc) are valued at market value at the year end. Both realised and unrealised gains are shown under 'net gains / (losses) on investments' on the face of the SoFA.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where 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 trade and other receivables 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.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction cost.

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	2,814	1,314
Gift aid	304	290
Legacies	16,000	-
Grants	37,348	-
Gross subscription income - including subs collected as agent of The Scout Association	233,960	220,800
Subscription income paid over to The Scout Association	(166,697)	(160,848)
	<u>123,729</u>	<u>61,556</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Coronavirus Job Retention Grant	9,013	-
Coronavirus Retail, Hospitality & Leisure Grant	28,335	-
	<u>37,348</u>	<u>-</u>

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	<u>6</u>	<u>4,462</u>

5. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	59	80
Investment income	<u>1,221</u>	<u>1,077</u>
	<u>1,280</u>	<u>1,157</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Kinver campsite	87,521	-	1,031	88,552
Administration, adult training & support	51,606	-	4,388	55,994
Events and activities	11,313	-	-	11,313
Grants	-	180	-	180
	<u>150,440</u>	<u>180</u>	<u>5,419</u>	<u>156,039</u>

Hereford & Worcester Scout County

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

7. GRANTS PAYABLE

	2021	2020
	£	£
Grants	<u>180</u>	<u>16,839</u>

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Grants to individuals	<u>180</u>	<u>16,839</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Kinver campsite	962	69	-	1,031
Administration, adult training & support	<u>2,134</u>	<u>328</u>	<u>1,926</u>	<u>4,388</u>
	<u>3,096</u>	<u>397</u>	<u>1,926</u>	<u>5,419</u>

Support costs, included in the above, are as follows:

	Kinver campsite £	Administration, adult training & support £	2021 Total activities £	2020 Total activities £
Telephone	962	-	962	916
Postage and stationery	-	2,134	2,134	1,915
AGM Meetings & Conference	-	-	-	5,130
Bank charges	69	328	397	323
Independent examination	-	<u>1,926</u>	<u>1,926</u>	<u>1,488</u>
	<u>1,031</u>	<u>4,388</u>	<u>5,419</u>	<u>9,772</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

During the year ended 31 March 2021 travel expenses totalling £196 were reimbursed to two trustees for travel whilst performing Scouting roles. In the prior year travel expenses totalling £4,396 were reimbursed to five trustees.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	31,714	5,178
Social security costs	(377)	377
Other pension costs	<u>757</u>	<u>124</u>
	<u>32,094</u>	<u>5,679</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Kinver staff	<u>2</u>	<u>2</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	61,086	470	-	61,556
Charitable activities				
Kinver campsite	-	75,524	-	75,524
Events and activities	328,318	-	-	328,318
Other trading activities	-	4,462	-	4,462
Investment income	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>1,157</u>
Total	390,561	80,456	-	471,017
EXPENDITURE ON				
Raising funds	-	2,725	-	2,725
Charitable activities				
Kinver campsite	-	131,411	-	131,411
Administration, adult training & support	47,727	-	-	47,727
Events and activities	337,383	-	-	337,383
Grants	16,839	-	-	16,839
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	401,949	134,136	-	536,085
Net gains/(losses) on investments	<u>(1,246)</u>	<u>-</u>	<u>-</u>	<u>(1,246)</u>
NET INCOME/(EXPENDITURE)	(12,634)	(53,680)	-	(66,314)
RECONCILIATION OF FUNDS				
Total funds brought forward	90,456	505,561	-	596,017
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>77,822</u>	<u>451,881</u>	<u>-</u>	<u>529,703</u>

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Independent examiner's fee in respect of external scrutiny	<u>1,926</u>	<u>1,488</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

13. TANGIBLE FIXED ASSETS

	Freehold property £	Scouting equipment £	Motor vehicles £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>531,483</u>	<u>63,421</u>	<u>7,080</u>	<u>601,984</u>
DEPRECIATION				
At 1st April 2020	111,619	63,421	5,664	180,704
Charge for year	<u>51,766</u>	-	<u>1,416</u>	<u>53,182</u>
At 31st March 2021	<u>163,385</u>	<u>63,421</u>	<u>7,080</u>	<u>233,886</u>
NET BOOK VALUE				
At 31st March 2021	<u>368,098</u>	-	-	<u>368,098</u>
At 31st March 2020	<u>419,864</u>	-	<u>1,416</u>	<u>421,280</u>

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2020	35,613
Revaluations	<u>2,853</u>
At 31st March 2021	<u>38,466</u>
NET BOOK VALUE	
At 31st March 2021	<u>38,466</u>
At 31st March 2020	<u>35,613</u>

There were no investment assets outside the UK.

15. STOCKS

	2021 £	2020 £
Kinver shop stock	<u>1,405</u>	<u>1,665</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	298	1,950
Social security	2,134	-
Accrued income	322	-
Prepayments	<u>2,679</u>	<u>21,844</u>
	<u>5,433</u>	<u>23,794</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	-	1,185
Pensions	1,827	300
Other creditors	956	-
Deferred income	211,690	233,861
Accrued expenses	1,735	2,846
	<u>216,208</u>	<u>238,192</u>

Of the deferred income of £211,690, £32,575 relates to income received for trips taking places after the year end. The remaining £179,115 relates to membership fees received prior to the year end but which relate to 21/22. As per the accounting policy for subscription income, this income is recognised on a pro rata basis for the period to which it relates.

	2020	2020
	£	£
Deferred income brought forward	233,861	157,232
Subscription income released in the year	(189,120)	-
Event income released in the year as the event takes place(or cancelled due to Covid-19)	(44,316)	(155,255)
Subscription income deferred	179,115	189,120
Event income deferred	32,150	42,764
	<u>211,690</u>	<u>233,861</u>

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	61,722	19,464	(14,404)	66,782
Unrestricted Kinver fund	451,881	(48,430)	-	403,451
International fund	1,750	1,246	14,404	17,400
New Scout Logo - Group Signs fund	1,350	-	-	1,350
Hardship fund	8,000	-	-	8,000
County Building Set Up fund	5,000	-	-	5,000
	<u>529,703</u>	<u>(27,720)</u>	-	<u>501,983</u>
Restricted funds				
Mary Cotterell Trust	-	16,000	-	16,000
	<u>529,703</u>	<u>(11,720)</u>	<u>-</u>	<u>517,983</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84,107	(66,274)	1,631	19,464
Unrestricted Kinver fund	41,382	(89,812)	-	(48,430)
International fund	1,460	(214)	-	1,246
	<u>126,949</u>	<u>(156,300)</u>	<u>1,631</u>	<u>(27,720)</u>
Restricted funds				
Mary Cotterell Trust	16,000	-	-	16,000
	<u>142,949</u>	<u>(156,300)</u>	<u>1,631</u>	<u>(11,720)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	63,340	4,205	(5,823)	61,722
Unrestricted Kinver fund	505,561	(53,680)	-	451,881
International fund	7,000	(10,950)	5,700	1,750
New Scout Logo - Group Signs fund	1,365	(15)	-	1,350
New S.A.S Unit fund	1,000	(1,123)	123	-
Hardship fund	8,000	-	-	8,000
Legacy fund	4,751	(4,751)	-	-
County Building Set Up fund	5,000	-	-	5,000
	<u>596,017</u>	<u>(66,314)</u>	<u>-</u>	<u>529,703</u>
TOTAL FUNDS	<u>596,017</u>	<u>(66,314)</u>	<u>-</u>	<u>529,703</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	390,561	(385,110)	(1,246)	4,205
Unrestricted Kinver fund	80,456	(134,136)	-	(53,680)
International fund	-	(10,950)	-	(10,950)
New Scout Logo - Group Signs fund	-	(15)	-	(15)
New S.A.S Unit fund	-	(1,123)	-	(1,123)
Legacy fund	-	(4,751)	-	(4,751)
	<u>471,017</u>	<u>(536,085)</u>	<u>(1,246)</u>	<u>(66,314)</u>
TOTAL FUNDS	<u>471,017</u>	<u>(536,085)</u>	<u>(1,246)</u>	<u>(66,314)</u>

TRANSFERS BETWEEN FUNDS

During the year £14,404 was transferred from the General fund to the International fund in order to increase the funds available for grant awards.

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

19. RELATED PARTY DISCLOSURES

During the year ended 31 March 2021 expenses totalling £169 were waived by two trustees. This balance has been included within donations and no conditions have been attached to these donations. In the prior year expenses totalling £435 were waived by five trustees.

20. PURPOSE OF FUNDS

UNRESTRICTED FUNDS

General Fund

The unrestricted general fund can be used for any charitable purpose within the charity's objects and approved by the Trustees.

DESIGNATED FUNDS

Kinver Fund

The Trustees have designated net proceeds from Kinver camp activities to be used to maintain and develop the County Campsite at Kinver.

International Fund

These are funds which have been designated for the purpose of supporting members attending Scouting events in other countries.

New Scout Logo - Group Signs fund

These are funds which have been designated for the purpose of grants towards the cost of Scout Group HQ signs with the new Scout brand logo.

New S.A.S Unit fund

These are funds which have been designated for the provision of outdoor activities for Scouts & Guides.

Hardship fund

These are funds which have been designated for the purpose of supporting members to participate in Scouting events that they otherwise could not afford.

Legacy fund

These are funds which have been designated for the purpose of purchasing equipment for Shirejam 2019 which can be re-used at future events.

County Building Set Up fund

These are funds which have been designated for the purpose of equipping a suitable property as a County HQ.

RESTRICTED FUNDS

Mary Cotterell Trust fund

This fund is restricted for the purpose of supporting children in Herefordshire as far as this may be possible.

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2021
for
Hereford & Worcester Scout County**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Hereford & Worcester Scout County

**Contents of the Financial Statements
for the Year Ended 31st March 2021**

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Hereford & Worcester Scout County

**Report of the Trustees
for the Year Ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

Please refer to the separate annual report as presented by the trustees.

**Independent Examiner's Report to the Trustees of
Hereford & Worcester Scout County**

Independent examiner's report to the trustees of Hereford & Worcester Scout County

I report to the charity trustees on my examination of the accounts of Hereford & Worcester Scout County (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.


Robert Iestyn Richards (FCA CTA FCCA)
ICAEW
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 10/6/2021

Hereford & Worcester Scout County

Statement of Financial Activities
for the Year Ended 31st March 2021

					2021	2020
	Notes	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	72,742	34,987	16,000	123,729	61,556
Charitable activities						
Kinver campsite		-	6,389	-	6,389	75,524
Administration, adult training & support		366	-	-	366	-
Events and activities		11,179	-	-	11,179	328,318
Other trading activities	4	-	6	-	6	4,462
Investment income	5	1,280	-	-	1,280	1,157
Total		85,567	41,382	16,000	142,949	471,017
EXPENDITURE ON						
Raising funds		-	261	-	261	2,725
Charitable activities						
Kinver campsite	6	-	88,552	-	88,552	131,411
Administration, adult training & support		54,995	999	-	55,994	47,727
Events and activities		11,313	-	-	11,313	337,383
Grants		180	-	-	180	16,839
Total		66,488	89,812	-	156,300	536,085
Net gains/(losses) on investments		1,631	-	-	1,631	(1,246)
NET INCOME/(EXPENDITURE)		20,710	(48,430)	16,000	(11,720)	(66,314)
RECONCILIATION OF FUNDS						
Total funds brought forward		77,822	451,881	-	529,703	596,017
TOTAL FUNDS CARRIED FORWARD		98,532	403,451	16,000	517,983	529,703

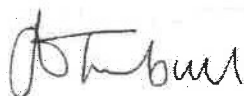
The notes form part of these financial statements

Hereford & Worcester Scout County

Balance Sheet
31st March 2021

	Notes	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS						
Tangible assets	13	-	368,098	-	368,098	421,280
Investments	14	38,466	-	-	38,466	35,613
		38,466	368,098	-	406,564	456,893
CURRENT ASSETS						
Stocks	15	-	1,405	-	1,405	1,665
Debtors	16	1,753	3,680	-	5,433	23,794
Cash at bank		273,452	31,337	16,000	320,789	285,543
		275,205	36,422	16,000	327,627	311,002
CREDITORS						
Amounts falling due within one year	17	(215,139)	(1,069)	-	(216,208)	(238,192)
NET CURRENT ASSETS		60,066	35,353	16,000	111,419	72,810
TOTAL ASSETS LESS CURRENT LIABILITIES		98,532	403,451	16,000	517,983	529,703
NET ASSETS		98,532	403,451	16,000	517,983	529,703
FUNDS						
Unrestricted funds	18				501,983	529,703
Restricted funds					16,000	-
TOTAL FUNDS					517,983	529,703

The financial statements were approved by the Board of Trustees and authorised for issue on10th June, 2021..... and were signed on its behalf by:



.....
J Turnbull - Trustee

Hereford & Worcester Scout County

Notes to the Financial Statements for the Year Ended 31st March 2021

1. STATUTORY INFORMATION

Hereford & Worcester Scout County is an unincorporated charity registered with the Charity Commission for England and Wales. The charity's principal address is 16 Northwick Close, Worcester, WR3 7EF.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

The charity is exempt from preparing a cashflow statement because it is not a larger charity.

INCOME

Income from grants and donations is recognised on a performance basis in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Government grant income has been received by way of the Coronavirus Job Retention Support Scheme and the Coronavirus Retail, Hospitality & Leisure Grant. The income has been classed as grant income and has been recognised on a performance basis.

Membership subscriptions are considered to be, in substance, donations rather than payment for services. Membership subscriptions are recognised over the subscription period on a straight-line basis.

Income from charitable activities for services provided is recognised in line with the provision of those services.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income is recognised when the relating investments issue notice of distribution to its investors.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost
Scouting equipment	- 10% on cost
Motor vehicles	- 20% on cost

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

2. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Included within Freehold Property is the Don Vince Building Extension at a cost of £16,170 and this is being depreciated on a straight line over ten years. The remainder of Freehold Buildings includes Freehold Land and Buildings, Caravans and Stores. The Freehold Land has a value of £13,815 and is not depreciated. The remaining buildings are being depreciated on a straight line over 10 years, commencing from 1 April 2018. Previously these buildings were not depreciated due to the high level of maintenance required for upkeep, however since the buildings are a mix of construction types it has been deemed appropriate to apply depreciation at the same rate of the Don Vince building from the transition to FRS 102. In the future the Trustees may source a professional assessment of the condition and current lifespan of these buildings.

Assets costing less than £500 are not capitalised.

INVESTMENTS

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc) are valued at market value at the year end. Both realised and unrealised gains are shown under 'net gains / (losses) on investments' on the face of the SoFA.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where 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 trade and other receivables 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.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction cost.

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	2,814	1,314
Gift aid	304	290
Legacies	16,000	-
Grants	37,348	-
Gross subscription income - including subs collected as agent of The Scout Association	233,960	220,800
Subscription income paid over to The Scout Association	(166,697)	(160,848)
	<u>123,729</u>	<u>61,556</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Coronavirus Job Retention Grant	9,013	-
Coronavirus Retail, Hospitality & Leisure Grant	28,335	-
	<u>37,348</u>	<u>-</u>

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	<u>6</u>	<u>4,462</u>

5. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	59	80
Investment income	<u>1,221</u>	<u>1,077</u>
	<u>1,280</u>	<u>1,157</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Kinver campsite	87,521	-	1,031	88,552
Administration, adult training & support	51,606	-	4,388	55,994
Events and activities	11,313	-	-	11,313
Grants	-	180	-	180
	<u>150,440</u>	<u>180</u>	<u>5,419</u>	<u>156,039</u>

Hereford & Worcester Scout County

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

7. GRANTS PAYABLE

	2021	2020
	£	£
Grants	<u>180</u>	<u>16,839</u>

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Grants to individuals	<u>180</u>	<u>16,839</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Kinver campsite	962	69	-	1,031
Administration, adult training & support	<u>2,134</u>	<u>328</u>	<u>1,926</u>	<u>4,388</u>
	<u>3,096</u>	<u>397</u>	<u>1,926</u>	<u>5,419</u>

Support costs, included in the above, are as follows:

			2021	2020
	Kinver campsite £	Administration, adult training & support £	Total activities £	Total activities £
Telephone	962	-	962	916
Postage and stationery	-	2,134	2,134	1,915
AGM Meetings & Conference	-	-	-	5,130
Bank charges	69	328	397	323
Independent examination	-	<u>1,926</u>	<u>1,926</u>	<u>1,488</u>
	<u>1,031</u>	<u>4,388</u>	<u>5,419</u>	<u>9,772</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

During the year ended 31 March 2021 travel expenses totalling £196 were reimbursed to two trustees for travel whilst performing Scouting roles. In the prior year travel expenses totalling £4,396 were reimbursed to five trustees.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	31,714	5,178
Social security costs	(377)	377
Other pension costs	<u>757</u>	<u>124</u>
	<u>32,094</u>	<u>5,679</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Kinver staff	<u>2</u>	<u>2</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Unrestricted Kinver fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	61,086	470	-	61,556
Charitable activities				
Kinver campsite	-	75,524	-	75,524
Events and activities	328,318	-	-	328,318
Other trading activities	-	4,462	-	4,462
Investment income	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>1,157</u>
Total	390,561	80,456	-	471,017
EXPENDITURE ON				
Raising funds	-	2,725	-	2,725
Charitable activities				
Kinver campsite	-	131,411	-	131,411
Administration, adult training & support	47,727	-	-	47,727
Events and activities	337,383	-	-	337,383
Grants	16,839	-	-	16,839
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	401,949	134,136	-	536,085
Net gains/(losses) on investments	<u>(1,246)</u>	<u>-</u>	<u>-</u>	<u>(1,246)</u>
NET INCOME/(EXPENDITURE)	(12,634)	(53,680)	-	(66,314)
RECONCILIATION OF FUNDS				
Total funds brought forward	90,456	505,561	-	596,017
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>77,822</u>	<u>451,881</u>	<u>-</u>	<u>529,703</u>

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Independent examiner's fee in respect of external scrutiny	<u>1,926</u>	<u>1,488</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

13. TANGIBLE FIXED ASSETS

	Freehold property £	Scouting equipment £	Motor vehicles £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>531,483</u>	<u>63,421</u>	<u>7,080</u>	<u>601,984</u>
DEPRECIATION				
At 1st April 2020	111,619	63,421	5,664	180,704
Charge for year	<u>51,766</u>	-	<u>1,416</u>	<u>53,182</u>
At 31st March 2021	<u>163,385</u>	<u>63,421</u>	<u>7,080</u>	<u>233,886</u>
NET BOOK VALUE				
At 31st March 2021	<u>368,098</u>	-	-	<u>368,098</u>
At 31st March 2020	<u>419,864</u>	-	1,416	<u>421,280</u>

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2020	35,613
Revaluations	<u>2,853</u>
At 31st March 2021	<u>38,466</u>
NET BOOK VALUE	
At 31st March 2021	<u>38,466</u>
At 31st March 2020	<u>35,613</u>

There were no investment assets outside the UK.

15. STOCKS

	2021 £	2020 £
Kinver shop stock	<u>1,405</u>	<u>1,665</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	298	1,950
Social security	2,134	-
Accrued income	322	-
Prepayments	<u>2,679</u>	<u>21,844</u>
	<u>5,433</u>	<u>23,794</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	-	1,185
Pensions	1,827	300
Other creditors	956	-
Deferred income	211,690	233,861
Accrued expenses	1,735	2,846
	<u>216,208</u>	<u>238,192</u>

Of the deferred income of £211,690, £32,575 relates to income received for trips taking places after the year end. The remaining £179,115 relates to membership fees received prior to the year end but which relate to 21/22. As per the accounting policy for subscription income, this income is recognised on a pro rata basis for the period to which it relates.

	2020	2020
	£	£
Deferred income brought forward	233,861	157,232
Subscription income released in the year	(189,120)	-
Event income released in the year as the event takes place(or cancelled due to Covid-19)	(44,316)	(155,255)
Subscription income deferred	179,115	189,120
Event income deferred	32,150	42,764
	<u>211,690</u>	<u>233,861</u>

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement	Transfers	At
	£	in funds	between	31.3.21
	£	£	funds	£
Unrestricted funds				
General fund	61,722	19,464	(14,404)	66,782
Unrestricted Kinver fund	451,881	(48,430)	-	403,451
International fund	1,750	1,246	14,404	17,400
New Scout Logo - Group Signs fund	1,350	-	-	1,350
Hardship fund	8,000	-	-	8,000
County Building Set Up fund	5,000	-	-	5,000
	<u>529,703</u>	<u>(27,720)</u>	-	<u>501,983</u>
Restricted funds				
Mary Cotterell Trust	-	16,000	-	16,000
	<u>-</u>	<u>16,000</u>	-	<u>16,000</u>
TOTAL FUNDS	<u>529,703</u>	<u>(11,720)</u>	-	<u>517,983</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84,107	(66,274)	1,631	19,464
Unrestricted Kinver fund	41,382	(89,812)	-	(48,430)
International fund	1,460	(214)	-	1,246
	<u>126,949</u>	<u>(156,300)</u>	<u>1,631</u>	<u>(27,720)</u>
Restricted funds				
Mary Cotterell Trust	16,000	-	-	16,000
	<u>142,949</u>	<u>(156,300)</u>	<u>1,631</u>	<u>(11,720)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	63,340	4,205	(5,823)	61,722
Unrestricted Kinver fund	505,561	(53,680)	-	451,881
International fund	7,000	(10,950)	5,700	1,750
New Scout Logo - Group Signs fund	1,365	(15)	-	1,350
New S.A.S Unit fund	1,000	(1,123)	123	-
Hardship fund	8,000	-	-	8,000
Legacy fund	4,751	(4,751)	-	-
County Building Set Up fund	5,000	-	-	5,000
	<u>596,017</u>	<u>(66,314)</u>	<u>-</u>	<u>529,703</u>
TOTAL FUNDS	<u>596,017</u>	<u>(66,314)</u>	<u>-</u>	<u>529,703</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	390,561	(385,110)	(1,246)	4,205
Unrestricted Kinver fund	80,456	(134,136)	-	(53,680)
International fund	-	(10,950)	-	(10,950)
New Scout Logo - Group Signs fund	-	(15)	-	(15)
New S.A.S Unit fund	-	(1,123)	-	(1,123)
Legacy fund	-	(4,751)	-	(4,751)
	<u>471,017</u>	<u>(536,085)</u>	<u>(1,246)</u>	<u>(66,314)</u>
TOTAL FUNDS	<u>471,017</u>	<u>(536,085)</u>	<u>(1,246)</u>	<u>(66,314)</u>

TRANSFERS BETWEEN FUNDS

During the year £14,404 was transferred from the General fund to the International fund in order to increase the funds available for grant awards.

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

19. RELATED PARTY DISCLOSURES

During the year ended 31 March 2021 expenses totalling £169 were waived by two trustees. This balance has been included within donations and no conditions have been attached to these donations. In the prior year expenses totalling £435 were waived by five trustees.

20. PURPOSE OF FUNDS

UNRESTRICTED FUNDS

General Fund

The unrestricted general fund can be used for any charitable purpose within the charity's objects and approved by the Trustees.

DESIGNATED FUNDS

Kinver Fund

The Trustees have designated net proceeds from Kinver camp activities to be used to maintain and develop the County Campsite at Kinver.

International Fund

These are funds which have been designated for the purpose of supporting members attending Scouting events in other countries.

New Scout Logo - Group Signs fund

These are funds which have been designated for the purpose of grants towards the cost of Scout Group HQ signs with the new Scout brand logo.

New S.A.S Unit fund

These are funds which have been designated for the provision of outdoor activities for Scouts & Guides.

Hardship fund

These are funds which have been designated for the purpose of supporting members to participate in Scouting events that they otherwise could not afford.

Legacy fund

These are funds which have been designated for the purpose of purchasing equipment for Shirejam 2019 which can be re-used at future events.

County Building Set Up fund

These are funds which have been designated for the purpose of equipping a suitable property as a County HQ.

RESTRICTED FUNDS

Mary Cotterell Trust fund

This fund is restricted for the purpose of supporting children in Herefordshire as far as this may be possible.