REGISTERED CHARITY NUMBER: 524566

TRUSTEES' REPORT AND

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

THE SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

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FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their report with the financial statements of the charity and the group for the year ended 31 December 2025. 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).

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

Summary of the objects of the charity set out in the governing document as follows:

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

The Values of Scouting
As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.
Respect - We have self-respect and respect for others.
Care - We support others and take care of the world in which we live.
Belief - We explore our faiths, beliefs and attitudes.
Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method
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.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning for future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives set.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

Scouting across Birmingham continues to provide amazing opportunities for young people and adults to gain Skills for Life. Over the past year, Scouting in our County has remained strong and resilient to reach thousands of young people every week across the city.

During the reporting period, our overall membership has remained broadly stable at 7204 adults and young people. equating to more than 5377 young people aged 4-18 regularly taking part in Scouting activities. These young people are supported by a dedicated and passionate volunteer work force, delivering Scouting across the full breadth of Birmingham and into some of the most diverse communities in the country.

We continue to be proud of the reach and inclusivity of Birmingham Scouts. 48 of our Groups operate in areas of the highest deprivation (IMD 1–3), and our membership reflects the diversity of the city we serve, with over 16% of adult volunteers and 25% of young people coming from Black, Asian and other minority ethnic backgrounds. This remains a real strength of Scouting in Birmingham and something we must continue to nurture and develop.

Our adult volunteers also continue to go above and beyond. This year we were pleased to recognise many of our members with good service awards including Chief Scout Commendations, Medal of merit, Bar to the award of merit, Silver Acorn, Bar to the Silver Acorn and Silver Wolf awards, recognising and celebrating the dedication of our volunteers remains one of the most rewarding aspects of leadership within the County.

Our County programme continues to thrive thanks to the dedication of our programme teams. Throughout the year we delivered a wide range of events and opportunities, including The Six Summits Challenge with over 100 Scouts and Explorers, summer and winter events at the Kandersteg International Scout Centre with over 150 young people taking part. Alongside these flagship events, numerous District, international and locally-led activities took place, offering adventure, challenge and fun at every level. We continue to offer County hardship funding and are actively exploring how County resources can be used to ensure that cost is never a barrier to participation.

This year also saw continued implementation of organisational changes following the Great Orme Coroner's Report, alongside the rollout of the new adult volunteer experience and transition to the new membership system. These changes have placed additional demands on volunteer managers and lead volunteers, and I would like to recognise the outstanding commitment shown by our District Lead Volunteers and County teams in supporting and embedding these changes locally. While significant, these reforms represent the biggest shift in a generation and are designed to ensure Scouting is safer, more inclusive and better equipped for the future.

August 2025 marked a significant transition for Birmingham Scouts when our County Lead Volunteer moved on to a regional role in Scouting and Darren Lennon was recruited as our new Lead Volunteer for the County team. We would like to place on record our sincere thanks to Steve Thomas for his leadership, commitment and unwavering support during his time as County Lead Volunteer. Steve's dedication to Birmingham Scouts, particularly through periods of significant change and challenge, has left a strong foundation on which we can continue to build.

b. Financial review

County

The charity had total revenue of £486,504 during the year ended 31 December 2025. The result for the year shows a surplus of £14,401 which is due to the increase in the investment valuation at the year-end. Unrestricted income funds amounted to £674,663 at 31 December 2025 but £238,200 of this is tied up in tangible fixed assets. Uncommitted free reserves available for financing current activities, represented by funds held on deposit in addition to the investment portfolio, therefore amounted to £436,463.

Blackwell Adventure

2025 was a year of strong operational delivery and continued development across both Blackwell Court and Pikes Pool. The charity exceeded its annual bookings target and delivered the busiest summer in its history, with strong demand from schools, Scouts, Guides, Duke of Edinburgh groups, youth organisations and corporate users. Forward bookings for 2026 were also at a high level by the year end.

During the year Blackwell Adventure continued to invest in the quality and range of its provision. A new Leap of Faith activity was introduced at Blackwell Court, while Giant SUP sessions and Axe Throwing were added at Pikes Pool. The Bell Tent Village at Pikes Pool again proved popular, particularly with Scout and Guide groups.

Improvements were also made to facilities and infrastructure. A new staff canteen and additional staff accommodation were completed, dining arrangements at Blackwell Court were improved, shower refurbishment works were progressed at Pikes Pool, and upgrades were made to electrical services, internet and CCTV infrastructure. Work also began on renewable energy and related resilience improvements funded through the Energy Resilience Fund.

The staff team performed strongly throughout the year and recruitment for the 2026 season was completed in good time. The apprenticeship scheme continued to be a notable strength and received further recognition through the Worcestershire Apprentice Mentor of the Year Award 2025.

A significant milestone during the year was the appointment of Glen Probert as incoming Chief Executive, ensuring an orderly leadership transition and providing a strong platform for the future.

c. Future developments

The County will continue to support all the events run by various sections and to support the Blackwell Adventure board.

The single biggest barrier to growth continues to be the recruitment and retention of adult volunteers. Volunteering patterns have changed, and many existing volunteers continue to carry significant responsibility. With support from the Growth and Communities Team, new recruitment resources and the evolving volunteer joining journey, we remain committed to widening the ways adults can support Scouting and reducing pressure on those already giving so much.

This new adult volunteers experience should make it easier to recruit new volunteers and help to source places for the many young people on our waiting list.

d. Risk management

The Trustee board takes a robust approach to risk management and across the following risk categories the Trustees have assessed and quantified those risks to which the charity is exposed; have identified relevant control measures and mitigating actions to reduce the risks and regularly review them.

- Governance
- Operational risk
- Finance risk
- Environmental and external risk
- Law and regulation compliance risk

Recognising the nature of our core activities it is acknowledged that significant risks relate to Health and Safety and safeguarding of children and young people and outlined below are the actions in place to mitigate these risks.

Health and Safety
There is a comprehensive Health and Safety policy in place, which is strictly monitored and adhered to.

The charity has expended a considerable amount of resources on improving facilities at the activity centers to ensure that activities are carried out in a safe environment.

Safeguarding
The Charity recognises and acknowledges the duty of care placed upon the organisation to safeguard and promote the welfare of children, young people and adults at risk and is committed to ensuring safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice. There is a comprehensive Safeguarding Policy in place which is reviewed on an annual basis, alongside a review of practice. Stringent checks on staff and volunteers working on its behalf including enhanced DBS checks are carried out, both at the point of recruitment and as an on-going process of monitoring and there is a robust programme of safeguarding training in place in association with Birmingham City Council Social Services Department, both as part of induction and for regular updates across the staff team.

Insurance
The county maintains comprehensive insurances to cover potential claims in respect of insurable risks.

e. Investment policy and performance

There are no restrictions on the charity's powers to invest, and the investment policy is decided upon by the trustees.

At the present time the group has bank accounts with HSBC, Lloyds and Barclays Bank. In addition, it has an investment portfolio of stocks & shares administered by Charles Stanley. The investment objective is to provide capital growth but with a bias towards income, with a view to achieving an overall yield of around 3.5%. The investment portfolio should maintain prospects for an increasing income and capital appreciation through a mixture of equities and bonds.

f. Reserves policy

The Scout Association County of Birmingham's policy on reserves is to hold sufficient resources to continue the charitable activities of the County and the activities of its subsidiary undertaking, Blackwell Adventure, should income and fundraising activities fall short. The Trustees' reserves policy provides support for the day-to-day running of the group's activities, future developments and allows for risk.

The Trustees of both County and Blackwell have conducted a review of the reserves policy and have agreed that unrestricted funds not committed or invested in tangible fixed assets should be in the region of £250,000 for the group.

The Trustees recognise that the sum held in reserve will at times be increased due to the nature of its activities through Blackwell Adventure and significant events organised by the County where income is received in advance of the associated expenditure being incurred.

The reserves to be considered as part of the policy are the amount of unrestricted reserves which are freely available for use (i.e. those not invested in fixed assets). We include all unrestricted funds and designated funds.

Designated funds are funds that the trustees have decided to designate separately. As the trustees could reverse the designation it is not considered to be a restricted fund.

g. Going concern

The Trustees have reviewed budgets and forecasts and after making appropriate enquiries have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern accounting basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Organisational structure and decision-making policies

The overall governing body of the Scout County is the County Scout Council. It normally meets once a year to Conduct the appropriate business at the Annual General Meeting. The Trustees work in partnership with the County Lead Volunteer to manage the work and assets of the County Association. The Trustees are supported by a number of teams, in addition, the day-to-day management and co-ordination of the County is carried out by the County Management Team.

The Trustees and teams undertake their work in accordance with the rules set down in the Policy, Organization and Rules of The Scout Association, with majority voting to support the decision-making process.

Governance

The County's governing documents are those of the Scout Association and the Constitution of The Scout Association County of Birmingham. The County's governing document of the Scout Association consists of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

The County is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Management

The County is managed by the Trustee board, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of two independent representatives, Chair and Treasurer together with the County Lead Volunteer, County Youth Commissioner, nominated members, elected members and co-opted members. The Trustees meet every four months.

The County Trustee Board is responsible for:

- Complying with the Policy, Organisation and Rules of The Scout Association;
- The protection and maintenance of County equipment and property;
- The raising of funds and the administration of County finance;

- The insurance of persons, property and equipment;
- Promoting and supporting the development of Scouting in the local area and ensuring that a positive image of Scouting exists in the local community;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisors other than those who are elected;
- Ensuring 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; and
- Managing and implementing the Safety Policy locally.

b. Methods of appointment or election of Trustees

Trustees of the Scout County are recruited in accordance with the Policy, Organisation and Rules (POR) of the National Scout Association and elected by the County Scout Council at the County Annual General Meeting.

c. Policies adopted for the induction and training of Trustees

On appointment, all new Trustees are subject to a DBS check, plus a briefing from the County Chairman on the work and responsibilities of the Trustee board.

All Trustees complete Mandatory Training Safety, Safeguarding, GDPR and Creating Inclusion.

The Trustees training is completed within the first five months of joining the board and training is kept up to date.

d. Pay policy for key management personnel

The trustees consider its key management personnel comprise the management team at Blackwell Adventure.

e. Relationship with wider network of charities

The Scout Association County of Birmingham is a separate educational charity in its own right, whilst at the same time acting within the overall structure of the National Scout Association. This structure allows for the formation of Scout Counties, Scout Districts and Scout Groups. The Scout County is answerable to the National Association and is responsible for overseeing the work of individual Scout Districts and through them individual Scout Groups. The Association also has very close working relationships with Girl Guiding Birmingham.

f. Trustees' indemnities

The Trustee Board is covered by The Scout Association's public liability and trustee indemnity insurance policies. Trustee indemnity insurance covers Trustees in the event that they are held personally liable for the loss of charity assets or for making a decision which results in the charity sustaining a loss in financial terms. It does not cover acts which the trustee knew (or should reasonably have known) would constitute a breach of trust, so deliberate malfeasance would not be covered.

g. Relationship with subsidiaries

The Scout Association County of Birmingham controls the subsidiary undertaking Blackwell Adventure.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
524566

Principal address
125 Whitecrest
Birmingham
B43 6EX

Trustees
Committee Members Ex Officio (trustee, voting)
S Thomas - County Lead Volunteer (Resigned on 31 July 2025)
D Lennon – County Lead Volunteer (Appointed on 1 August 2025)
D Allen- County Chairman
T James - County Treasurer

Committee Members Ex Officio (trustee, voting)
R Brew (Resigned on 25 June 2025)
P Fennell

Committee Elected Members (trustee, voting)
P Gilmour
S Keenan
J Syed
S Tanner
D Woodhouse (Resigned on 10 September 2025)

Auditors
J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC Bank Plc
130 New Street
Birmingham
B32 4JU

Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

Flagstone
1st Floor
Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

Investment Managers

Charles Stanley & Company Limited
55 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

DISCLOSURE OF INFORMATON TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Approved by order of the board of trustees on 1 July 2026 and signed on its behalf by:



D Allen – County Chairman

Opinion

We have audited the financial statements of The Scout Association County of Birmingham (the 'charity') and its subsidiary (the 'group') for the year ended 31 December 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Parent Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charity has to comply with and areas if the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charity and how the charity is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charity's control environment and how the charity has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charity's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is as risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

1 July 2026

THE SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**112**	**123,673**	**123,785**	29,791
Charitable activities	5				
County events		**230,834**	**176,979**	**407,813**	174,018
County levy		**46,657**	**-**	**46,657**	45,679
County shop		**-**	**-**	**-**	-
Camp fees, lettings and other activities		**1,524,199**	**-**	**1,524,199**	1,459,803
Other trading activities	3	**14,676**	**-**	**14,676**	7,637
Investment income	4	**26,064**	**-**	**26,064**	31,620
Total		**1,842,542**	**300,652**	**2,143,194**	1,748,548
EXPENDITURE ON					
Charitable activities	6				
Direct charitable activities		**1,634,314**	**267,374**	**1,901,688**	1,519,912
Support costs		**282,631**	**-**	**282,631**	287,848
Total		**1,916,945**	**267,374**	**2,184,319**	1,807,760
Net gains/(losses) on investments		**29,274**	**-**	**29,274**	4,418
NET INCOME/(EXPENDITURE)		**(45,129)**	**33,278**	**(11,851)**	(54,794)
Transfers between funds	17	**20,115**	**(20,115)**	**-**	-
Net movement in funds		**(25,014)**	**13,163**	**(11,851)**	(54,794)
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,165,172**	**336,564**	**1,501,736**	1,556,530
TOTAL FUNDS CARRIED FORWARD		**1,140,158**	**349,727**	**1,489,885**	1,501,736

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

The notes form part of these financial statements

THE SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

CONSOLIDATED BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	**803,750**	**170,069**	**973,819**	941,891
Investments	11	**188,769**	**-**	**188,769**	159,495
		992,519	**170,069**	**1,162,588**	1,101,386
CURRENT ASSETS					
Stocks		**11,824**	**-**	**11,824**	10,148
Debtors	12	**36,989**	**-**	**36,989**	77,978
Cash at bank		**578,269**	**225,698**	**803,967**	855,851
		627,082	**225,698**	**852,780**	943,977
CREDITORS					
Amounts falling due within one year	13	**(409,939)**	**(46,040)**	**(455,979)**	(538,646)
NET CURRENT ASSETS		**217,143**	**179,658**	**396,801**	405,331
CREDITORS					
Amounts falling due after more than one year	14	**(69,504)**	**-**	**(69,504)**	(4,981)
NET ASSETS		**1,140,158**	**349,727**	**1,489,885**	1,501,736
FUNDS	17				
Unrestricted funds				**1,140,158**	1,165,172
Restricted funds				**349,727**	336,564
TOTAL FUNDS				**1,489,885**	1,501,736

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2026 and were signed on its behalf by:

D Allen – County Chairman

T James - Treasurer

The notes form part of these financial statements

THE SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

PARENT CHARITY BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	**238,200**	**-**	**238,200**	246,697
Investments	11	**188,769**	**-**	**188,769**	159,495
		426,969	**-**	**426,969**	406,192
CURRENT ASSETS					
Debtors	12	**6,843**	**-**	**6,843**	41,152
Cash at bank		**251,475**	**225,698**	**477,173**	612,538
		258,318	**225,698**	**484,016**	653,690
CREDITORS					
Amounts falling due within one year	13	**(10,624)**	**(46,040)**	**(56,664)**	(219,962)
NET CURRENT ASSETS		**247,694**	**179,658**	**427,352**	433,728
TOTAL ASSETS LESS CURRENT LIABILITIES		**674,663**	**179,658**	**854,321**	839,920
NET ASSETS		**674,663**	**179,658**	**854,321**	839,920
FUNDS	17				
Unrestricted funds				**674,663**	641,522
Restricted funds				**179,658**	198,398
TOTAL FUNDS				**854,321**	839,920

The financial statements were approved by the Board of Trustees and authorised for issue on 01 July 2026 and were signed on its behalf by:

D Allen – County Chairman

T James - Treasurer

The notes form part of these financial statements

THE SCOUT ASSOCIATION COUNTY OF BIRMINGHAM

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**76,507**	297,643
Net cash provided by/(used in) operating activities		**76,507**	297,643
Cash flows from investing activities			
Purchase of tangible fixed assets		**(193,799)**	(181,000)
Sale of tangible fixed assets		**-**	-
Sale of fixed asset investments		**-**	33,199
Net cash (used in)/provided by investing activities		**(193,799)**	(147,801)
Cash flows from financing activities			
Proceeds from borrowing		**73,028**	-
Repayment of borrowing		**(7,620)**	(10,020)
Net cash (used in)/provided by financing activities		**65,408**	(10,020)
Change in cash and cash equivalents in the reporting period		**(51,884)**	139,822
Cash and cash equivalents at the beginning of the reporting period		**855,851**	716,029
Cash and cash equivalents at the end of the reporting period		**803,967**	855,851

The notes form part of these financial statements

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	**(11,851)**	(54,794)
Adjustments for:		
Depreciation charges	**161,871**	138,133
Losses/(gain) on investments	**-**	82
Investment valuation movement	**(29,274)**	(4,418)
Decrease / (Increase) in stocks	**(1,676)**	1,577
(Increase)/decrease in debtors	**40,989**	(33,976)
(Decrease) / Increase in creditors	**(83,552)**	251,039
Net cash provided by/(used in) operations	**76,507**	297,643

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25	Cash flow	At 31.12.25
	£	£	£
Net cash			
Cash at bank	855,851	(51,884)	803,967
Total	**855,851**	**(51,884)**	**803,967**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The Scout Association County of Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking, Blackwell Adventure. The results of the subsidiary are consolidated on a line-by-line basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

MEMBERSHIP SUBSCRIPTIONS

Membership subscriptions are payable in advance for a year ending on 31 December. This levy is initiated by the Scouts annual census which collects information from Groups, Districts and the County with a membership fee charge being required to be paid for all 4-18 year olds. The trustees have the power to adjust the annual county levy to increase or decrease this revenue. The amount for the year ended 31 December 2025 is shown in the Statement of Financial Activities.

DIVIDEND INCOME

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to 31 December 2025. Associated tax recoveries are included for all amounts shown as income.

DONATIONS

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

LEGACIES

Income from legacies is recognised where grant of probate has been received and income from residuary legacies is recognised where estate accounts have been finalised. Income from wills or reversionary trusts of property is not recognised until the life interest has passed away and the property sale is at an advanced stage. Income from all other legacies is only recognised where there is clear entitlement, the amount can be accurately measured and there is reasonable probability of receipt. The receipt of legacies is considered probable when probate has been granted, it has been established that there are sufficient net assets to pay the legacy and any conditions attached to the legacy have been met or are under the control of the charity.

1. ACCOUNTING POLICIES - continued

INCOME

RENTS RECEIVABLE

Rents are accounted for on an accruals basis.

GRANTS

The charity receives grants in respect of its charitable activities. Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

OTHER INCOME

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

o Expenditure on charitable activities includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

o Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Property	- 2% and 10% straight line
Staff accommodation	- over 6 years on cost
Permanent equipment	- over 10 years on cost
Short term equipment	- over 3 years on cost
Equipment	- over 4 years on cost
Fixtures and fittings	- over 4 years on cost
Office equipment	- over 4 years on cost
Tented village	- over 6 years on cost
Motor vehicles	- over 4 years on cost

No depreciation is provided on freehold land.

Gains or losses on the disposal of fixed assets held for charitable use are reflected in Income and Endowments shown in the Statement of Financial Activities.

STOCKS

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

TAXATION

The charity is exempt from tax on its charitable activities.

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. The aim and use of each designated fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMPLOYEE BENEFITS/PENSIONS

The group operates a defined contribution pension scheme. Contributions payable to the groups pension scheme are charged to the Consolidated Statement of Financial Activities in the period to which they relate.

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

GOING CONCERN

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. A business plan (incorporating 12-month cashflow) to the end of 2026 was considered satisfactory by the Board. For these reasons the charity continues to adopt the going concern basis in preparing the financial statements.

INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities. The basis of fair value for quoted investments is equivalent to the market value, using the bid-price. Asset sales and purchases are recognised at the date of trade.

DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered.
Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES - continued

LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	**2025 Total funds**	2024 Total funds
	£	£	£	£
Donations	**112**	**1,100**	**1,212**	2,541
Grants	**-**	**122,573**	**122,573**	27,250
	112	**123,673**	**123,785**	29,791

2. DONATIONS AND LEGACIES - continued

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

	2025	2024
	£	£
DCMS – UK Youth Fund – Adventures Away From Home	56,914	27,250
The Roger & Douglas Turner Charitable Trust	17,000	-
Energy Resilience Fund	48,659	-
	122,573	27,250

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Sundry income	14,676	-	14,676	7,637

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Dividends and interest	26,064	-	26,064	31,620

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Events income	County events	**407,813**	174,018
Events income	Camp fees, lettings and other activities	**1,524,199**	1,459,803
Subscriptions	County levy	**46,657**	45,679
		1,978,669	1,679,500

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Direct charitable activities	**1,901,688**	-	**1,901,688**
Support costs	-	**282,631**	**282,631**
	1,901,688	**282,631**	**2,184,319**

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Support costs	**53,000**	**198,313**	**31,318**	**282,631**

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or other benefits (2024: £nil).

During the year ended 31 December 2025, expenses totalling £144 were reimbursed or paid directly to trustees (2024: £725).

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	791,157	730,252
Social security costs	66,186	46,991
Other pension costs	21,590	19,674
	878,933	796,917

The trustees consider its key management personnel comprise of the management team. The total employment benefits including employer pension contributions of the key management personnel were £194,184 (2024: £190,137).

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

	2025	2024
Operational	35	35
Administration	3	3
	38	38

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	1	1
	1	1

10. TANGIBLE FIXED ASSETS - GROUP

	Land & Buildings £	Office equipment £	Fixtures and fittings £
COST			
At 1 January 2025	**1,367,199**	**13,639**	**274,875**
Additions	**43,360**	**7,555**	**102,942**
Disposals	**-**	**-**	**(13,013)**
At 31 December 2025	**1,410,559**	**21,194**	**364,804**
DEPRECIATION			
At 1 January 2025	**585,370**	**7,364**	**182,315**
Charge for year	**93,396**	**4,164**	**39,475**
Eliminated on disposal	**-**	**-**	**(13,013)**
At 31 December 2025	**678,766**	**11,528**	**208,777**
NET BOOK VALUE			
At 31 December 2025	**731,793**	**9,666**	**156,027**
At 31 December 2024	781,829	6,275	92,560

10. TANGIBLE FIXED ASSETS - GROUP - continued

	Motor vehicles £	Other fixed assets £	Totals £
COST			
At 1 January 2025	**51,737**	**106,065**	**1,813,515**
Additions	**-**	**39,942**	**193,799**
Disposals	**(5,500)**	**(15,520)**	**(34,033)**
At 31 December 2025	**46,237**	**130,487**	**1,973,281**
DEPRECIATION			
At 1 January 2025	**37,035**	**59,540**	**871,624**
Charge for year	**9,285**	**15,551**	**161,871**
Eliminated on disposal	**(5,500)**	**(15,520)**	**(34,033)**
At 31 December 2025	**40,820**	**59,571**	**999,462**
NET BOOK VALUE			
At 31 December 2025	**5,417**	**70,916**	**973,819**
At 31 December 2024	14,702	46,525	941,891

10. TANGIBLE FIXED ASSETS – PARENT CHARITY

	Freehold property £
COST	
At 1 January 2025 and 31 December 2025	**426,552**
DEPRECIATION	
At 1 January 2025	**179,855**
Charge for year	**8,497**
At 31 December 2025	**188,352**
NET BOOK VALUE	
At 31 December 2025	**238,200**
At 31 December 2024	246,697

11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY

	Listed investments £
MARKET VALUE	
At 1 January 2025	**159,495**
Disposals	-
Revaluations	**29,274**
At 31 December 2025	**188,769**
NET BOOK VALUE	
At 31 December 2025	**188,769**
At 31 December 2024	159,495

There were no investment assets outside the UK.

11. FIXED ASSET INVESTMENTS – GROUP AND PARENT CHARITY - continued

Cost or valuation at 31 December 2025 is represented by:

	Listed investments
	£
Valuation in 2025	51,266
Cost	137,503
	188,769

The historical cost of these investments as at 31 December 2025 was £137,503 (2024: £137,513).

All the fixed asset investments are held in the UK and carried at fair value. Investments in equities and fixed interest securities are traded in quoted public markets. Holdings in common investment funds and unit trusts are at the bid price. The fair value for quoted investments in equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	360	7,139	-	-
Other debtors	-	214	-	214
Prepayments	36,629	70,625	6,843	40,938
	36,989	77,978	6,843	41,152

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	5,833	2,434	562	1,515
Bank loans	5,012	10,052	-	-
Other loans	5,925	-	-	-
Social security and other taxes	59,654	68,876	-	-
Other creditors	4,790	2,404	592	592
Deferred income	344,282	425,398	46,040	209,754
Accrued expenses	30,483	29,482	9,470	8,101
	455,979	538,646	56,664	219,962

Deferred income is shown as follows:

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Balance at 1 January	425,398	216,244	209,754	22,900
Amount released to incoming resources	(215,644)	(193,344)	(209,754)	-
Amount deferred in the year	134,528	402,498	46,040	186,854
Balance at 31 December	344,282	425,398	46,040	209,754

Included in trade creditors is £592 (2024: £592) of funds held by the charity on behalf of other scout groups.

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	-	4,981	-	-
Other loans	69,504	-	-	-
	69,504	4,981	-	-

15. LOANS - GROUP

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	5,012	10,052
Other loans	5,925	-
	10,937	10,052
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	4,981
Other loans - 1-2 years	5,438	-
	5,438	4,981
Amounts falling due between two and five years:		
Other loans - 2-5 years	19,354	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	44,712	-

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	-	11,780
Between one and five years	-	10,800
	-	22,580

The parent charity had no operating lease commitments as at 31 December 2025.

17. MOVEMENT IN FUNDS - CONSOLIDATED

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General Fund	909,172	(16,339)	20,115	912,948
The Pikes Pool Centre	100,800	(2,800)	-	98,000
Property Development Fund	132,701	(22,383)	-	109,510
Hardship Fund	22,500	(2,800)	-	19,700
	1,165,173	(44,322)	20,115	1,140,158
Restricted funds				
Denis Vaughton	-	-	-	-
Pikes Pool Development Fund	12,238	(1,800)	-	10,438
Sustainability Project	750	(150)	-	600
BBC Children In Need	15,756	(10,339)	-	5,417
Worcestershire County Council	6,588	(2,137)	-	4,451
Worcester LEADER Fund	10,191	(2,037)	-	8,154
Mr J D Saville	17,065	769	-	17,835
County Growth & Development	60,753	(2,273)	-	58,479
National Lottery Community Fund	29,214	(4,869)	-	24,345
Sport England Back to Play Funds	34,446	(4,921)	-	29,525
Kandersteg	5,198	-	(3,591)	1,607
Brumjam	16,524	-	(16,524)	-
National Scout & Guide Symphony Orchestra	25,776	2,879	-	28,655
Jamboree	17,108	-	-	17,108
The Duke of Edinburgh Award Scheme	-	-	-	-
Cub Development Fund	55,974	-	-	55,974
Garfield Weston Foundation	20,790	(2,310)	-	18,480
DCMS - UK Youth Fund - Adventures Away From Home	-	-	-	-
The Roger & Douglas Turner Charitable Trust	9,000	11,000	-	20,000
Energy Resilience Fund	-	48,659	-	48,659
	337,371	32,471	(20,115)	349,727
TOTAL FUNDS	1,501,736	(11,851)	-	1,489,885

17. MOVEMENT IN FUNDS – CONSOLIDATED - 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	1,842,542	(1,888,155)	29,274	(16,339)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	(22,383)	-	(22,383)
Hardship Fund	-	(2,800)	-	(2,800)
	1,842,542	(1,916,138)	29,274	(44,322)
Restricted funds				
Denis Vaughton	-	-	-	-
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	-	(10,339)	-	(10,339)
Worcestershire County Council	-	(2,137)	-	(2,137)
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	1,100	(331)	-	769
County Growth & Development	-	(2,273)	-	(2,273)
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	-	(4,921)	-	(4,921)
Kandersteg	-	-	-	-
Brumjam	-	-	-	-
National Scout & Guide Symphony Orchestra	176,979	(174,100)	-	2,879
Jamboree	-	-	-	-
The Duke of Edinburgh Award Scheme	-	-	-	-
Cub Development Fund	-	-	-	-
Garfield Weston Foundation	-	(2,310)	-	(2,310)
DCMS – UK Youth Fund – Adventures Away From Home	56,914	(56,914)	-	-
The Roger & Douglas Turner Charitable Trust	17,000	(6,000)	-	11,000
Energy Resilience Fund	48,659	-	-	48,659
	300,652	(268,181)	-	32,471
TOTAL FUNDS	2,143,194	(2,184,319)	29,274	(11,851)

17. MOVEMENT IN FUNDS - CONSOLIDATED - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	918,980	(8,755)	(1,054)	909,172
The Pikes Pool Centre	103,600	(2,800)	-	100,800
Property Development Fund	150,000	(17,299)	-	132,701
Hardship Fund	22,500	-	-	22,500
	1,195,080	(28,854)	(1,054)	1,165,172
Restricted funds				
Denis Vaughton	3,301	(3,301)	-	-
Pikes Pool Development Fund	14,038	(1,800)	-	12,238
Sustainability Project	900	(150)	-	750
BBC Children In Need	25,042	(9,286)	-	15,756
Worcestershire County Council	8,725	(2,137)	-	6,588
Worcester LEADER Fund	12,228	(2,037)	-	10,191
Mr J D Saville	16,141	924	-	17,065
County Growth & Development	61,660	(907)	-	60,753
National Lottery Community Fund	34,083	(4,869)	-	29,214
Sport England Back to Play Funds	39,367	(4,921)	-	34,446
Kandersteg	5,198	-	-	5,198
Brumjam	16,614	(90)	-	16,524
National Scout & Guide Symphony Orchestra	19,423	6,353	-	25,776
Jamboree	13,704	3,404	-	17,108
The Duke of Edinburgh Award Scheme	859	(1,913)	1,054	-
Cub Development Fund	55,974	-	-	55,974
Garfield Weston Foundation	25,000	(4,210)	-	20,790
The Roger & Douglas Turner Charitable Trust	10,000	(1,000)	-	9,000
	361,450	(25,940)	1,054	336,563
TOTAL FUNDS	1,556,530	(54,794)	-	1,501,736

17. MOVEMENT IN FUNDS – CONSOLIDATED - continued

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	1,583,902	(1,597,075)	4,418	(8,755)
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	(17,299)	-	(17,299)
Hardship Fund	-	-	-	-
	1,583,902	(1,617,174)	4,418	(28,854)
Restricted funds				
Denis Vaughton	-	(3,301)	-	(3,301)
Pikes Pool Development Fund	-	(1,800)	-	(1,800)
Sustainability Project	-	(150)	-	(150)
BBC Children In Need	-	(9,286)	-	(9,286)
Worcestershire County Council	-	(2,137)	-	(2,137)
Worcester LEADER Fund	-	(2,037)	-	(2,037)
Mr J D Saville	2,099	(1,175)	-	924
County Growth & Development	-	(907)	-	(907)
National Lottery Community Fund	-	(4,869)	-	(4,869)
Sport England Back to Play Funds	-	(4,921)	-	(4,921)
Kandersteg	-	-	-	-
Brumjam	-	(90)	-	(90)
National Scout & Guide Symphony Orchestra	132,449	(126,096)	-	6,353
Jamboree	8	3,396	-	3,404
The Duke of Edinburgh Award Scheme	2,841	(4,754)	-	(1,913)
Garfield Weston Foundation	-	(4,210)	-	(4,210)
DCMS – UK Youth Fund – Adventures Away From Home	27,250	(27,250)	-	-
The Roger & Douglas Turner Charitable Trust	-	(1,000)	-	(1,000)
	164,647	(190,587)	-	(25,940)
TOTAL FUNDS	1,748,549	(1,807,761)	4,418	(54,794)

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General Fund	**488,222**	**48,626**	**20,115**	**556,963**
The Pikes Pool Centre	**100,800**	**(2,800)**	**-**	**98,000**
Property Development Fund	**30,000**	**(30,000)**	**-**	**-**
Hardship Fund	**22,500**	**(2,800)**	**-**	**19,700**
	641,522	**13,026**	**20,115**	**674,663**
Restricted funds				
Denis Vaughton	**-**	**-**	**-**	**-**
Mr J D Saville	**17,066**	**769**	**-**	**17,835**
County Growth & Development	**60,752**	**(2,273)**	**-**	**58,479**
Kandersteg	**5,198**	**-**	**(3,591)**	**1,607**
Brumjam	**16,524**	**-**	**(16,524)**	**-**
National Scout & Guide Symphony Orchestra	**25,776**	**2,879**	**-**	**28,655**
Jamboree	**17,108**	**-**	**-**	**17,108**
The Duke of Edinburgh Award Scheme	**-**	**-**	**-**	**-**
Cub Development Fund	**55,974**	**-**	**-**	**55,974**
	198,398	**1,375**	**(20,115)**	**179,658**
TOTAL FUNDS	**839,920**	**14,401**	**-**	**854,321**

17. MOVEMENT IN FUNDS - PARENT CHARITY - 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	**308,425**	**(289,073)**	**29,274**	**48,626**
The Pikes Pool Centre	-	**(2,800)**	-	**(2,800)**
Property Development Fund	-	**(30,000)**	-	**(30,000)**
Hardship Fund	-	**(2,800)**	-	**(2,800)**
	308,425	**(324,673)**	**29,274**	**13,026**
Restricted funds				
Denis Vaughton	-	-	-	-
Mr J D Saville	**1,100**	**(331)**	-	**769**
County Growth & Development	-	**(2,273)**	-	**(2,273)**
Kandersteg	-	-	-	-
Brumjam	-	-	-	-
National Scout & Guide Symphony Orchestra	**176,979**	**(174,100)**	-	**2,879**
Jamboree	-	-	-	-
The Duke of Edinburgh Award Scheme	-	-	-	-
Cub Development Fund	-	-	-	-
	178,079	**(176,704)**	-	**1,375**
TOTAL FUNDS	**486,504**	**(501,377)**	**29,274**	**14,401**

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	464,379	24,897	(1,054)	488,222
The Pikes Pool Centre	103,600	(2,800)	-	100,800
Property Development Fund	30,000	-	-	30,000
Hardship Fund	22,500	-	-	22,500
	620,479	22,097	(1,054)	641,522
Restricted funds				
Denis Vaughton	3,301	(3,301)	-	-
Mr J D Saville	16,141	924	-	17,065
County Growth & Development	61,660	(907)	-	60,753
Kandersteg	5,198	-	-	5,198
Brumjam	16,614	(90)	-	16,524
National Scout & Guide Symphony Orchestra	19,423	6,353	-	25,776
Jamboree	13,704	3,404	-	17,108
The Duke of Edinburgh Award Scheme	859	(1,913)	1,054	-
Cub Development Fund	55,974	-	-	55,974
	192,874	4,470	1,054	198,398
TOTAL FUNDS	813,353	26,567	-	839,920

17. MOVEMENT IN FUNDS – PARENT CHARITY - continued

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	112,919	(92,440)	4,418	24,897
The Pikes Pool Centre	-	(2,800)	-	(2,800)
Property Development Fund	-	-	-	-
	112,919	(95,240)	4,418	22,097
Restricted funds				
Denis Vaughton	-	(3,301)	-	(3,301)
Mr J D Saville	2,099	(1,175)	-	924
County Growth & Development	-	(907)	-	(907)
Kandersteg	-	-	-	-
Brumjam	-	(90)	-	(90)
National Scout & Guide Symphony Orchestra	132,449	(126,096)	-	6,353
Jamboree	8	3,396	-	3,404
The Duke of Edinburgh Award Scheme	2,841	(4,754)	-	(1,913)
	137,397	(132,927)	-	4,470
TOTAL FUNDS	250,316	(228,167)	4,418	26,567

17. MOVEMENT IN FUNDS - continued

- **Denis Vaughton** - This balance will fund the future depreciation of a toilet block built at Pikes Pool.
- **Pikes Pool Development Fund** - This fund covers the depreciation on the Rope Wall and shower facilities funded by grants from The Scout Association County of Birmingham and High Adventure.
- **Mr J D Saville** - To be used as directed by J D Saville through the County Chair.
- **Hardship fund** - This fund is to be used towards leaders uniform support.
- **County Growth & Development** - this fund is to be used for group support across Birmingham.
- **Sustainability Project** - The funds were spent in 2019 to insulate the walls in the "Mega Pod", part of the Glamping Pod village at Blackwell Court. The balance on this fund is being used to fund depreciation.
- **Worcestershire LEADER fund** - £20,376 was received and spent in 2019 as part of the installation of accessible pods in the Glamping Village. The balance on this fund is used to fund depreciation.
- **National Lottery Community Fund** - A grant of £48,690 was received to enable the extension of the Glamping pods at Blackwell Court. This was spent in 2020. The balance on this fund is used to fund depreciation.
- **Sport England Back to Play Funds** - This grant was awarded to pay for a replacement roof at the Sports Hall. The legal ownership of the Sports Hall is held by the Scout Association County of Birmingham and so the grant was paid to them who then paid the monies to Blackwell Adventure. These funds were spent in 2021/2022 and capitalised. This fund is used to fund depreciation.
- **BBC Children In Need** - A grant of £38,320 was received to fund the purchase of a minibus. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Worcestershire County Council** - A grant of £12,821 was received to part fund a mobile shower block. These funds were spent in 2022 and this fund is used to fund depreciation.
- **Garfield Weston Foundation** - A grant of £25,000 was received during 2023 towards additional glamping pods at Blackwell Court. The balance on this fund is used to fund depreciation.
- **The Roger & Douglas Turner Charitable Trust** – A grant of £10,000 was received during 2023 towards additional glamping pods at Blackwell Court. The balance on this fund is used to fund depreciation.
- **DCMS - UK Youth Fund - Adventures Away From Home** - A grant of £9,200 was received during 2023 towards residential experiences for disadvantaged young people.
- **Energy Resilience Fund** - A grant of £48,659 was received during 2025 towards the installation of solar panels and enhanced energy efficacy. The balance on this fund is used to fund depreciation.

17. MOVEMENT IN FUNDS - continued

The following funds have been included in restricted funds as agreed by the trustees as they represent previous surpluses which can only be used when necessary for the same future events. In the case of the National Scout & Guide Orchestra & Band, this is an annual national event underwritten by the County.

- Kandersteg
- National Scout & Guide Orchestra & Band
- Jamboree
- The Duke of Edinburgh Award Scheme

18. EMPLOYEE BENEFIT OBLIGATIONS

The subsidiary charity operates a defined contribution pension plan for certain of its employees in addition to using the NEST scheme to fulfil its auto enrolment obligation. The amount recognised as an expense in the period was £21,590 (2024: £19,674).

19. CAPITAL COMMITMENTS - GROUP

	2025	2024
	£	£
Contracted but not provided for in the financial statements	-	-

20. RELATED PARTY DISCLOSURES

Blackwell Adventure invoiced The Scout Association County of Birmingham a total of £7,861 (2024: £24,925) during the year.

During the year Blackwell Adventure received a capital grant of £30,000 (2024: £nil) from The Scout Association County of Birmingham. This follows a similar grant of £120,000 during 2023.