THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF ACCOUNTS
YEAR ENDED 31 MARCH 2026

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

CHARITY INFORMATION

Registered Office:	Rear of St Matthews Church East Park way Wolverhampton WV1 2DN
Independent Examiner:	M Cupitt FCCA Lancaster Clements Limited Certified Accountants Stanley House 27 Wellington Road Bilston Wolverhampton West Midlands WV14 6AH
Solicitors	Enoch Evans LLP 6-9 Hatherton Road Walsall WS1 1XS

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
INCOMING RESOURCES					
Voluntary Income					
Membership Subscriptions	2a	46,920	-	46,920	44,118
Donations/Grants	2b	1,164	19,533	20,697	-
Income from charitable activities	2c	52,568	-	52,568	1,744
Income from generating funds		-	-	-	-
Investment income	2d	4,468	-	4,468	4,880
Other	2e	375	-	375	259
					-
TOTAL INCOMING RESOURCES		105,495	19,533	125,028	51,001
RESOURCES EXPENDED					
Cost of generating funds		260	-	260	200
Cost of charitable activities	3a	108,656	19,533	128,189	47,780
Governance		1,400	-	1,400	1,300
TOTAL RESOURCES EXPENDED		110,316	19,533	129,849	49,280
NET INCOMING RESOURCES BEFORE TRANSFERS		- 4,821	-	- 4,821	1,721
Transfer between funds		77,012	(77,012)	-	-
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		72,191	(77,012)	- 4,821	1,721
OTHER INCOME RESOURCES GAINS AND LOSSES					
Unrealised gains/(losses) on investment assets	7	461	-	461	635
NET MOVEMENT IN FUNDS		72,652	(77,012)	- 4,360	2,356
Fund balances brought forward at 1 April 2025		184,398	332,246	516,644	514,288
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2026		257,050	255,234	512,284	516,644

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

BALANCE SHEET
31 March 2026

	Note	2026 £	2026 £	2025 £	2025 £
UNRESTRICTED FUNDS					
General fund	4		203,542		125,433
Designated funds	4		53,507		58,965
			257,049		184,398
RESTRICTED FUNDS	5		255,234		332,246
			512,283		516,644
Represented by:					
FIXED ASSETS					
Tangible assets	6		265,612		275,755
Investments	7		96,794		119,007
			362,406		394,762
CURRENT ASSETS					
Stocks	8	990		1,250	
Debtors	9	26,403		1,725	
Balance at bank	10	135,771		142,803	
		163,164		145,778	
Less CREDITORS: amounts falling due within one year	11	13,287		23,896	
NET CURRENT ASSETS			149,877		121,882
			512,283		516,644

The financial statements were approved by the Trustees on 20/7/26 and signed on their behalf by:

Ian Skidmore
County Chairman

Robert M Bailey FCA
County Treasurer

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026

1 ACCOUNTING POLICIES

a *Status*

The County is a Registered Charity, No. 524648.

b *Consolidation*

The accounts do not consolidate West Mercia Scout County Limited, a company limited by shares, which is a wholly owned subsidiary of West Mercia Scout County. This is due to the Company being dormant for the period.

c *Basis of Accounting*

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

d *Tangible Fixed Assets*

Provision for depreciating fixed assets held for use by the Charity is made at annual rates calculated to spread the costs (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are at the following rates on costs:-

Buildings	2%
Office equipment	10%
Training Team equipment	10%
Motor Vehicle	25%
Cabins	100%
Computers	33%

All tangible fixed assets are used for charitable purposes.

Depreciation will be charged in the year of purchase, pro rata.

e *Stocks*

Stocks of badges and books have been estimated at the lower of costs and net realisable value.

f *Investment Income*

Dividends, interest and rents are credited as income when received.

1 ACCOUNTING POLICIES continued

g *Cashflow Statements*

In accordance with Financial Reporting Standard for Smaller Entities (effective January 2015) the County is not required to produce cashflow statements.

h *Designated Funds*

The County has designated certain funds for specific purposes but which are not legally separate funds.

i *Restricted Funds*

Restricted Funds are funds subject to specific trusts either declared by donor or through an appeal.

j *Donations, Legacies and Similar Income*

Donations, legacies and similar income resources are included in the year which they are receivable, which is when the Charity becomes entitled to the Resource. The value of services provided by volunteers has not been included.

k *Incoming Resources*

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts for future periods and is released to incoming resources in the period for which it has been received.

l *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Governance costs include those costs associated with meeting the Constitutional and Statutory requirements of the Charity and include Independent Examination fees.

m *Investments*

Investments are included at market value at the year end. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026

2 INCOMING RESOURCES

		2026	2025
		£	£
a *Membership Subscriptions*			
Subscriptions		248,676	220,590
Less:	Paid to The Scout Association	(199,410)	(174,150)
	Rebate to Districts	(2,346)	(2,322)
		46,920	44,118
b *Donations, Grants and Similar Income*			
Grants:		-	-
Donations:	General	1,164	-
		1,164	-
Grants:	Headquarters building and equipment fund	19,533	-
		20,697	-
c *Activities in Furtherance of The Charity's Objects*			
Training Fees		-	-
Other activity income		52,568	1,744
		52,568	1,744
d *Investment Income*			
Quoted investments		90	73
Building Society interest		2,326	2,488
Other deposit interest		2,052	2,319
		4,468	4,880
e *Activities for Generating Funds*			
Retail/mail order/e-bay sales		375	259

Of the total income of £125,028 (2025: £51,001) £105,495 (2025: £51,001) related to unrestricted funds and £19,533 (2025: £nil) related to restricted funds.

3 RESOURCES EXTENDED

	Direct Costs	Deprec-iation	Support Costs	2026 Total	2025 Total
a *Cost of Charitable Activities*	£	£	£	£	£
Training costs	5,300	-	-	5,300	896
Other activity costs	51,940	29,676	35,273	116,889	43,884
Development	6,000	-	-	6,000	3,000
	63,240	29,676	35,273	128,189	47,780

	Cost of Generating Funds	Training	Other Activities	Total	Total
b *Support Costs*					
General overheads	18,580	-	-	18,580	10,959
Administrative costs	16,693	-	-	16,693	15,730
	35,273	-	-	35,273	26,689

Support costs have been allocated across the different activities on the basis of specific costs.

Of the total expenditure of £129,849 (2025: £49,280) related to unrestricted funds and £19,533 (2025: £nil) related to restricted funds.

THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026

4 UNRESTRICTED FUNDS

	B/F	Income	Expenditure	Transfers/ revaluations	C/F
	£	£	£	£	£
Designated funds					
Badge Secretary	13,620	-	-	(13,620)	-
World Jamboree Unit	1,809	2,172	(1,457)	-	2,524
Scouting legacies	10,105	-	-	-	10,105
Activities funds	4,067	-	-	8,994	13,061
Development	909	-	-	-	909
Explorer Explosion fund	623	-	-	(623)	-
Cub Gibraltar fund	8,000	-	-	(8,000)	-
Archery fund	401	-	(30	(371)	-
General Reserve	-	-	-	13,620	13,620
Recovery Fund	19,431	-	(6,143)	-	13,288
	58,965	2,172	7,630	-	53,507
General Fund	125,433	104,119	103,022	77,012	203,542
	184,398	106,291	110,652	77,012	257,049

The above funds have been set aside by the County Executive to be used for their particular purpose.

5 RESTRICTED FUNDS

	1 April 2025	Movement Incoming	Outgoing	Transfer	31 March 2026
	£	£	£	£	£
Headquarters building and equipment fund	332,246	19,533	19,533	(77,012)	255,234

The Headquarters Building and Equipment Fund is set aside to show the amount invested in tangible fixed assets as this is not available to be used for revenue expenditure.

6 TANGIBLE FIXED ASSETS

	Land and buildings	Office equipment	Computer equipment	Motor Vehicle	Total
	£	£	£		£
COST					
At 1 April 2025	359,148	70,402	3,988	2,500	436,038
Additions	19,533	-	-	-	19,533
Disposals	-	-	-	-	-
At 31 March 2026	378,681	70,402	3,988	2,500	455,571
DEPRECIATION					
At 1 April 2025	97,342	61,066	-	1,875	160,283
Charge for the year	26,105	1,617	1,329	625	29,676
Eliminated on disposals	-	-	-	-	-
At 31 March 2026	123,447	62,683	1,329	2,500	189,959
NET BOOK VALUE					
At 31 March 2026	255,234	7,719	2,659	-	265,612
At 31 March 2025	261,806	9,336	3,988	625	275,755

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026

		2026	2025
		£	£
7	FIXED ASSETS INVESTMENTS		
	Quoted Investments		
	Market value at 1 April 2025	1,833	1,198
	Increase/(Decrease) in market value	461	635
	Market value at 31 March 2026	2,294	1,833
	Historical cost at 31 March 2026 £2,150 (2025: £2,150)		
	Unquoted Investments		
	Tipton & Coseley Building Society	94,500	117,174
		94,500	117,174
	Total investments at market value at 31 March 2026	96,794	119,007
8	STOCKS		
	Badges (estimated)	990	1,250
	Books	-	-
		990	1,250
9	DEBTORS		
	Prepayments	1,403	1,725
	Other Debtor	25,000	-
		26,403	1,725
10	BALANCE AT BANK		
	Virgin Training Team Current Account	1,426	20,946
	Cater Allen Private Bank	6,271	7,030
	Barclays Account	50	-
	CAF Bank Current	33,500	28,803
	CAF Bank Gold	9,524	1,024
	Shawbrook 60 Day	35,000	35,000
	Shawbrook Year	50,000	50,000
		135,771	142,803
11	CREDITORS: amounts falling due within one year		
	Accrued expenses	6,287	2,950
	Deposits	7,000	20,946
		13,287	23,896

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026

12 ANALYSIS OF NET ASSETS BY FUND

	Un-Restricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	10,378	255,234	265,612
Investments	96,794	-	96,794
Current assets	163,165	-	163,165
Less: Current liabilities	(13,287)	-	(13,287)
	257,050	255,234	512,284

13 EMPLOYEES REMUNERATION

	2026 £	2025 £
Total remuneration for the year	-	-
Salary	-	-
Social Security costs	-	-
Pension Contributions	-	-
	-	-
	Number	Number
The average number of paid staff for the year	-	-

14 TRUSTEES' REMUNERATION AND EXPENSES

	£	£
Remuneration paid to trustees	-	-
Expenses paid to trustees for travelling expenses	1,912	2,367
	Number	Number
Number of trustees reimbursed	8	5

15 INDEPENDENT EXAMINERS REMUNERATION

	2026 £	2025 £
Fees	1,400	1,300

INDEPENDENT EXAMINER'S REPORT
THE SCOUT ASSOCIATION
WEST MERCIA SCOUT COUNTY

I report on the accounts of The Scout Association of West Mercia Scout County for the year ended 31 March 2026, which are set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act

follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and

state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those mattes set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

1 which give me reasonable cause to believe that, in any material respect, the requirements:
   (i) to keep accounting records in accordance with Section 130 of the 2011 Act and
   (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

   have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Lancaster Clements Limited
Certified Accountants
Stanley House
27 Wellington Road
Bilston
Wolverhampton
West Midlands
WV14 6AH



Mark Cupitt FCCA
Director
Lancaster Clements Limited