

Charity registration number 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Hopper
Mr A Swayne
Mr T Wright
Ms L Graham
Mr J Firth
Mr J Rogerson (Appointed 1 January 2026)
Mr T Rasmusen (Appointed 8 February 2026)
Mr T Taylor (Appointed 1 December 2025)
Dr J Kielstra (Appointed 14 January 2026)

Charity number

1046955

Principal address

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

Independent examiner

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

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

We are part of the UK's biggest mixed youth organisation. We change lives by offering 4 to 25 year olds fun and challenging activities, unique experiences, everyday adventure and the chance to help others so that we make a positive impact in communities.

Scouts helps children and young adults reach their full potential. Scouts develop skills including teamwork, time management, leadership, initiative, planning, communication, self-motivation, cultural awareness and commitment. We help young people to get jobs, save lives and even change the world.

Scouts take part in activities as diverse as kayaking, abseiling, expeditions overseas, photography, climbing and zorbing. As a Scout you can learn survival skills, first aid, computer programming, or even how to fly a plane. There's something for every young person. It's a great way to have fun, make friends, get outdoors, express your creativity and experience the wider world.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the charity. Our assessment is that we have met the public benefit criteria in that:

- We are an inclusive organisation abiding by TSA guidelines with regard to:
 - o Religion - Scouting is open to members of all faiths or of no faith.
 - o Equal Opportunities - Scouting does not discriminate on grounds of Ethnic Origin, Gender, Marital or civil partnership status, Sexual orientation, or Disability.
- The trustees take seriously the care, protection and safety of our members by implementing at a local level the following TSA guidelines in regard to:
 - o Safety - Policies and procedures are in place to provide scouting in a safe manner without risk to health, so far as is reasonably practicable
 - o Vetting - Policies and procedures are in place to check all adult volunteers to ensure that only adults appropriate for a role are permitted to undertake responsibilities in Scouting and that regular reviews are undertaken of adult volunteers to ensure their continued suitability
 - o Child Protection - The trustees have in place policies and procedures to safeguard the welfare of all Members by protecting them from neglect and from physical, sexual and emotional harm. As part of the child protection policy the trustees have in place further measures with regard to anti-bullying strategies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The trustees produce a separate publication entitled 'West Sussex Annual Review' which contains a detailed summary of scouting activities in West Sussex for the year ended 31st March 2026. Copies are available for all attendees at the AGM and on request from the County office.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Consideration of Risk

The trustees are mindful of the Council's responsibilities in Risk Management and, in accordance with the requirements of the Statement of Recommended Practice, regularly reviews the major risks and ensures appropriate systems are in place to mitigate those risks.

The Trustee Board seeks to enhance this reputation through appropriate Public Relations, care in the recruitment and management of adults and working closely with the County Team to professionally resolve any disputes, which may arise. Other items include Child Protection, Safety in Scouting, Personal Accident and Equipment Insurance together with mitigating Event Cancellation costs.

Financial review

Full and detailed accounts are shown on pages 7-16 of this report. Income for the year was £567,372 (2025 £530,613); expenditure for the year was £545,532 (2025 £557,656) giving a surplus of £21,840. After the re-valuation of investments the net surplus was £13,876 (2025 Deficit £29,886). As at 31 March 2026 the reserves were £214,245 (2025 £200,369).

The Trustee Board continues to monitor the income streams of the County. Whilst the greater proportion is directly linked to the membership level which is more stable, a proportion is entirely variable and cannot be guaranteed.

The Trustee Board determines the quantum of funds to be invested for the longer term, based on its objectives and financial position. The funds are deposited with the CCLA. The underlying funds are invested in a combination of fixed interest and managed funds.

The unrestricted and designated funds at 31 March 2026 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Trustee Board is committed to reducing substantially the level of reserves for the longer term. A primary objective is to keep the membership fee as low as possible to help scouting membership in West Sussex to grow. This was implemented in the year ended 31 March 2014 and will continue. The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the County. The Trustees consider that the County should aim to retain a minimum financial reserve sufficient to support the operation of the County Scout Council for a period of twelve months. This includes, in exceptional circumstances, the support of any of the ten Districts who may be experiencing financial difficulties.

To this end the Trustees aim to retain a reserve fund of £150,000 at any given time. The sum will be reviewed annually.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees are mindful of the Council's responsibilities in Risk Management and endeavour to follow best practice as advised by the Charity Commission and TSA guidelines. Reviews are undertaken with regard to the major risks to ensure appropriate systems are in place to mitigate those risks.

The Trustee Board operates an open selection process; Trustee vacancies are advertised publicly to try and reach a wider range of potential applicants. This gives more people the chance to consider the opportunities and express interest, while increasing the mix of skills and experiences on a Trustee Board.

Responsibility for the management of risk, safety, safeguarding, and data protection for scouting activities is delegated to the County Leadership Team under the oversight of the County Lead Volunteer.

The County Volunteer Development Team promotes the recruitment of adults and the appointment of a growth officer helps in this regard. Responsibility for the risk assessment for scouting events sits with the County Senior Leadership Sub-Team, which delegates the responsibility to the adult volunteers who run the events. Policies and procedures are in place to ensure leaders are following correct guidelines in this important area. All international events are monitored and approved by the Visits Abroad Recommender according to guidelines issued by TSA.

The Trustee Board regularly reviews H&S matters and implements changes/gives advice to districts and groups. The County Safety Lead has been appointed to support in best practice in this critical field.

The TSA provides a basic level of Personal Accident and Medical Insurance for all youth members, adult members and adult associate members who may sustain injury whilst participating in scouting activities. The trustees are aware that the policy only provides limited benefits but, in common with other Counties, considers it too expensive to provide a separate fully comprehensive cover. The Trustee Board purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Trustee Board also insure named specialised County equipment and have policies to cover major event cancellation.

Structure, governance and management

The Trustees who served during the year were:

Mr D Hopper	
Mr A Swayne	
Mr M Price	(Resigned 6 August 2025)
Miss P Woolard	(Resigned 1 January 2026)
Mr T Dalton	(Resigned 6 August 2025)
Mr T Wright	
Ms L Graham	
Mr J Firth	
Ms H Shorrocks	(Resigned 25 September 2025)
Mr M Pike	(Appointed 6 August 2025 and resigned 1 January 2026)
Mr J Rogerson	(Appointed 1 January 2026)
Mr T Rasmusen	(Appointed 8 February 2026)
Mr T Taylor	(Appointed 1 December 2025)
Dr J Kielstra	(Appointed 14 January 2026)

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The County's governing documents are those of The Scout Association (TSA). TSA has a Royal Charter and so West Sussex County Scout Council (WSCSC) is a linked charitable trust registered with the Charity Commission. The Royal Charter gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Scout Association is the representative body of the World Organisation of Scout Movements in the United Kingdom. The County is a trust established under rules common to all Scout Associations.

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

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

The Trustees met via "Teams", but also had face to face meetings, and met on 6 occasions from April 2025 to March 2026 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in online voting polls during the year at the request of the County Chairman. The quorum was exceeded at all meetings and online voting polls. The Annual General Meeting of the County Scout Council, to which all members of WSCSC are invited, was held on 6 August 2025. The Minutes of the AGM were reviewed by the Trustee Board at the September meeting and are available for inspection by all attendees at the AGM 2025 or by request to the County administration team.

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

The trustees' report was approved by the Board of Trustees.

Mr T Taylor

Trustee

Dated: 25 August 2026

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of West Sussex County Scout Council (the Charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Alec Burgess FCA

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

Dated: 27 August 2026

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income and endowments from:							
Donations and legacies	2	2,080	4,000	6,080	15,000	20,000	35,000
Charitable activities	3	33,114	-	33,114	48,710	-	48,710
Investments	4	2,377	-	2,377	3,382	-	3,382
Other income	5	525,801	-	525,801	443,521	-	443,521
Total income		<u>563,372</u>	<u>4,000</u>	<u>567,372</u>	<u>510,613</u>	<u>20,000</u>	<u>530,613</u>
Charitable activities	6	<u>545,532</u>	<u>-</u>	<u>545,532</u>	<u>557,656</u>	<u>-</u>	<u>557,656</u>
Net losses on investments	11	<u>(7,964)</u>	<u>-</u>	<u>(7,964)</u>	<u>(2,843)</u>	<u>-</u>	<u>(2,843)</u>
Net income/(expenditure) and movement in funds		<u>9,876</u>	<u>4,000</u>	<u>13,876</u>	<u>(49,886)</u>	<u>20,000</u>	<u>(29,886)</u>
Reconciliation of funds:							
Fund balances at 1 April 2025		<u>180,369</u>	<u>20,000</u>	<u>200,369</u>	<u>230,255</u>	<u>-</u>	<u>230,255</u>
Fund balances at 31 March 2026		<u><u>190,245</u></u>	<u><u>24,000</u></u>	<u><u>214,245</u></u>	<u><u>180,369</u></u>	<u><u>20,000</u></u>	<u><u>200,369</u></u>

All income and expenditure derive from continuing activities.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Investments	13		132,312		140,276
Current assets					
Stocks		2,092		1,695	
Debtors	14	53,455		11,183	
Cash at bank and in hand		267,509		254,343	
		323,056		267,221	
Creditors: amounts falling due within one year	15	(241,123)		(207,128)	
Net current assets			81,933		60,093
Total assets less current liabilities			214,245		200,369
Income funds					
Restricted funds	16		24,000		20,000
<u>Unrestricted funds</u>					
Designated funds	17	11,874		12,799	
General unrestricted funds		178,371		167,570	
			190,245		180,369
			214,245		200,369

The accounts were approved by the Trustees on 25 August 2026

Mr D Hopper
Trustee

Mr T Taylor
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

West Sussex County Scout Council is a registered with the Charities Commission, as a charitable Trust linked with The Scout Association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met

All incoming resources are included in the SOFA in full when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As the Council acts as an agent for Headquarters in the collection of members' subscriptions, these monies are not the property of the Council. They are shown for information purposes only.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.10 Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes, or funds, which have been raised for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

2 Donations, legacies and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2026 £	2026 £	2026 £	2025 £	2025 £	2025 £
IPEH Funding received	-	-	-	5,000	-	5,000
Horsham District Council	-	4,000	4,000	-	20,000	20,000
Jardine Charitable Trust				10,000		10,000
Other donations	2,080	-	2,080	-	-	-
	<u>2,080</u>	<u>4,000</u>	<u>6,080</u>	<u>15,000</u>	<u>20,000</u>	<u>35,000</u>

3 Charitable activities

	2026 £	2025 £
County Events and Activities (net of refunds given)	34,202	49,047
Sales of badges	(1,088)	(337)
	<u>33,114</u>	<u>48,710</u>

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from listed investments	200	1,155
Interest receivable	2,177	2,227
	<u>2,377</u>	<u>3,382</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Other income

	2026	2025
	£	£
Membership subscriptions	525,801	443,521

6 Expenditure on charitable activities

	2026	2025
	£	£
Direct costs		
Staff costs	11,121	11,537
County team expenses	5,102	7,092
Insurance	2,490	2,297
Award presentations	4,914	4,460
Leader training expenses	1,164	8,103
Activity expenses (net of refunds received)	48,325	61,687
County office expenses	5,760	5,247
Purchase of equipment	-	4,765
Membership subscriptions remitted to Headquarters	375,573	335,963
	454,449	441,151
Grant funding of activities (see note 7)	70,094	89,279
Share of support and governance costs (see note 8)		
Governance	20,989	27,226
	545,532	557,656
Analysis by fund		
Unrestricted funds	545,532	557,656

7 Grants payable

	2026	2025
	£	£
International grants	1,400	17,875
Grants re leader recruitment (via Scout Headquarters)	41,973	41,673
Grants to scout groups	25,796	29,326
Grants - IPEH fund	725	405
Grants - Clive Packham Memorial Fund	200	-
	70,094	89,279

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

8 Support costs

	Support costs £	Governance costs £	2026 £	2025 £	Basis of allocation
Staff costs	-	11,121	11,121	11,537	Governance
Legal and professional	-	1,080	1,080	1,182	Governance
County Team expenses	-	1,702	1,702	2,364	Governance
AGM & meeting exp's	-	1,328	1,328	6,896	Governance
County office expenses	-	5,758	5,758	5,247	Governance
	-	20,989	20,989	27,226	
Analysed between Charitable activities	-	20,989	20,989	27,226	

9 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable reimbursement for expenses incurred in connection with their roles, and several trustees hold other appointments within the County for which they receive reimbursement of expenses incurred in that office.

10 Employees

Number of employees

The average monthly number employees during the year was:

	2026 Number	2025 Number
County office staff	2	3

Employment costs

	2026 £	2025 £
Wages and salaries	22,136	22,968
Other pension costs	106	106
	22,242	23,074

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

11 Net gains/(losses) on investments

	2026 £	2025 £
Revaluation of investments	(7,964)	(2,843)

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

12 Taxation

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

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	140,276
Valuation changes	(7,964)
At 31 March 2026	132,312
Carrying amount	
At 31 March 2026	132,312
At 31 March 2025	140,276

Listed investments included above are lodged with CCLA who manage the investment on our behalf. They assist many charities with investing their funds. The investments are subject to market fluctuations.

14 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Other debtors	7,201	11,183
Prepayments and accrued income	46,254	-
	53,455	11,183

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	241,123	207,128

16 Restricted funds

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

	At 1 April 2025 £	Incoming resources £	At 31 March 2026 £
Horsham District Council grant	20,000	4,000	24,000

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds

(Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	At 31 March 2025 £
Horsham District Council grant	-	20,000	20,000

The grants received from Horsham District Council ("Peoples Budget"), have been given towards a specific items of expenditure which was not made at 31 March 2026. The funds are being spent subsequent to the balance sheet date.

17 Designated funds

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

	Movement in funds					
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 1 April 2025 £	Resources expended 31 March 2026 £	Balance at 31 March 2026 £
Hardship Fund	4,555	-	-	4,555	-	4,555
IPEH Fund	-	5,000	(405)	4,595	(725)	3,870
Clive Packham Memorial Fund	3,649	-	-	3,649	(200)	3,449
	<u>8,204</u>	<u>5,000</u>	<u>(405)</u>	<u>12,799</u>	<u>(925)</u>	<u>11,874</u>

The Hardship Fund is designated to support people in financial difficulty.

The IPEH Fund was a West Sussex County Council initiative which is no longer operational. It was formerly known as the Think Family programme. West Sussex County Scout Council retains funds from this scheme to support young people who were under the former WSCC scheme and support them as required whilst funds allow.

The Clive Packham Memorial Fund is now part of West Sussex County Scout Council funds, with the funds within it to be donated to causes in line with the original objectives of the fund on its inception.

18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
Fund balances at 31 March 2026 are represented by:			
Investments	132,312	-	132,312
Current assets/(liabilities)	57,933	24,000	81,933
	<u>190,245</u>	<u>24,000</u>	<u>214,245</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Investments	140,276	-	140,276
Current assets/(liabilities)	40,093	20,000	60,093
	<u>180,369</u>	<u>20,000</u>	<u>200,369</u>

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

19 Contingent liability

West Sussex Scouts supports the delivery of the West Sussex International Jamboree every four years in partnership with Sussex Central and Sussex West Guides. The event is managed separately from the Scout charity, with its own accounts maintained outside of the charity's financial statements. As the charity does not have sole control over the event, its income, expenditure, assets and liabilities have not been consolidated within these accounts.

The charity has agreed, together with Sussex Central and Sussex West Guides to underwrite any financial shortfall, with an estimated exposure to West Sussex Scouts of 50% of any deficit. At the balance sheet date, the event is reporting a surplus of £77,301 and therefore no provision has been recognised.

This arrangement represents a contingent liability for the charity, which would only arise should the event ultimately result in a deficit. The trustees are aware of this exposure and continue to monitor the financial position of the event.

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

21 Analysis of changes in net funds

The Charity had no material debt during the year.