

Scouts
Hereford & Worcester



**Annual Report
&
Statement of Accounts**
(year ending 31st March 2026)

Scouts Hereford & Worcester

Trustees' Annual Report

From 1st April 2025

To

31st March 2026

Charity Name	Hereford & Worcester Scout County
Charity Registration Number	505004



The Trustees confirm that the charity meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Signed: 

Date: 8th July 2026

Role: County Chair

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Objectives

The objectives of the charity of Scouts Hereford & Worcester are those of The Scout Association and as outlined by the new Strategy to 2035 are based on:

Our Vision

To empower more young people through adventure, teamwork and shared values, to take the lead on making a positive difference in the world.

Our Purpose

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

Our 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

Our Pillars

Programme: Delivering an adventurous and inclusive Programme

Volunteering: Supporting our volunteers

Our Outcomes

A growing and inclusive movement

More young people gaining skills for life and leading change

Volunteers who feel confident, supported and valued

Stronger and better-connected communities

A safe, inclusive and sustainable movement

Achievements and performance

The year to March 2026 has been a busy one! There have been many Scouting adventures for our young people as well as many “at home” support events for volunteers.

Here is a list, with more details to come in the following pages:

Events & Activities

Shirevoice 25
Costa Rica trip
Adult Skills Weekend
County Scout Camp
WSJ Selection Weekend and subsequent pre-camps
Operation Bald Eagle
Top Awards event
Scotland Winter Walking Week
ShireHike 26

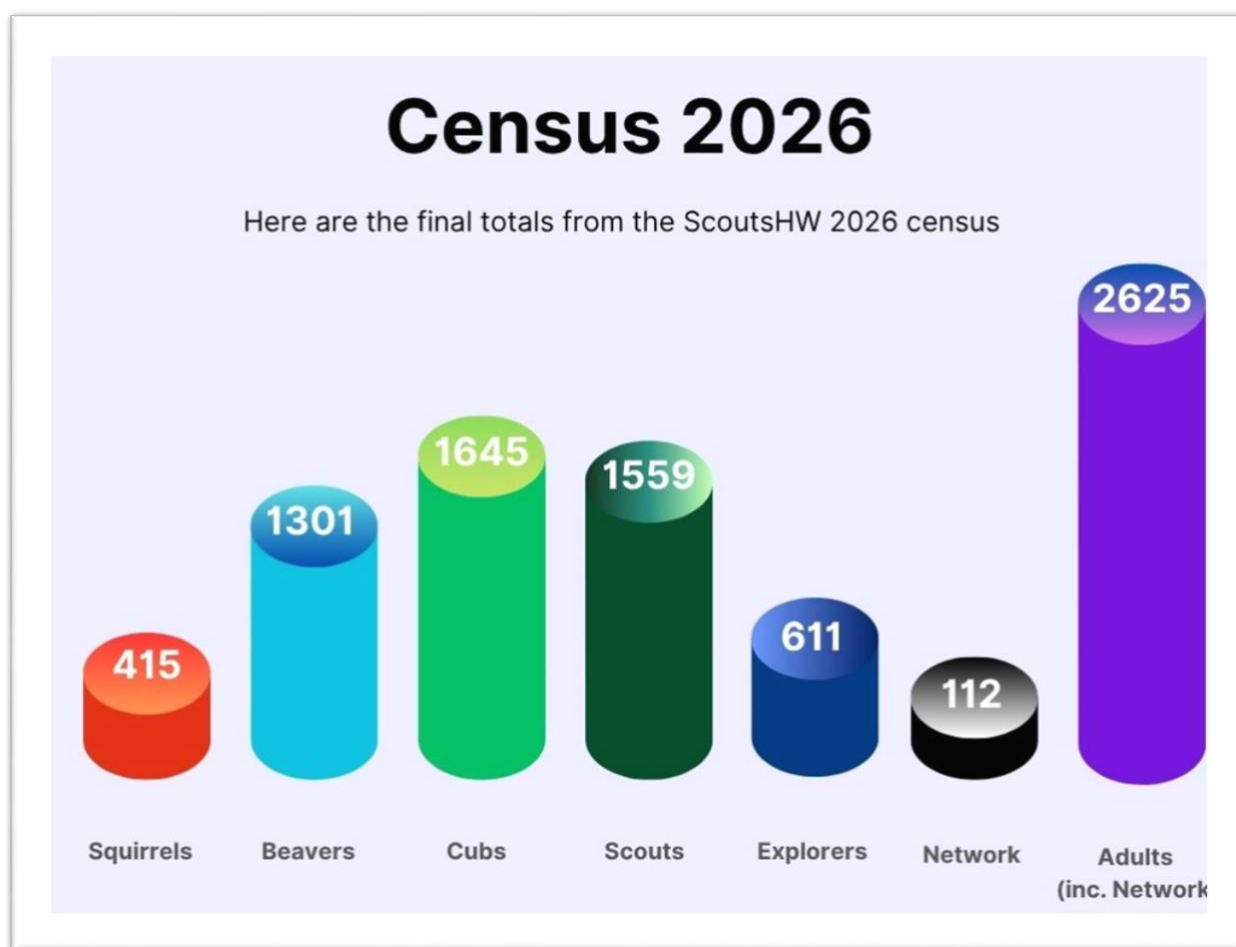
Support Events

County Hillwalking Weekends – run throughout the year
Safety Workshops – across the County
County Quarterlies – for DLVs and County Team members
First Aid Training
Mental Health First Aid Training
Outdoor First Aid Training
Activity Courses
Lead Volunteers’ and Chairs’ Workshop

Census

The census data for Scouts Hereford & Worcester are encouraging overall, with numbers in the County remaining strong at 5531 young people and 2625 adults (including 112 Network members, up from 66 in 2025)

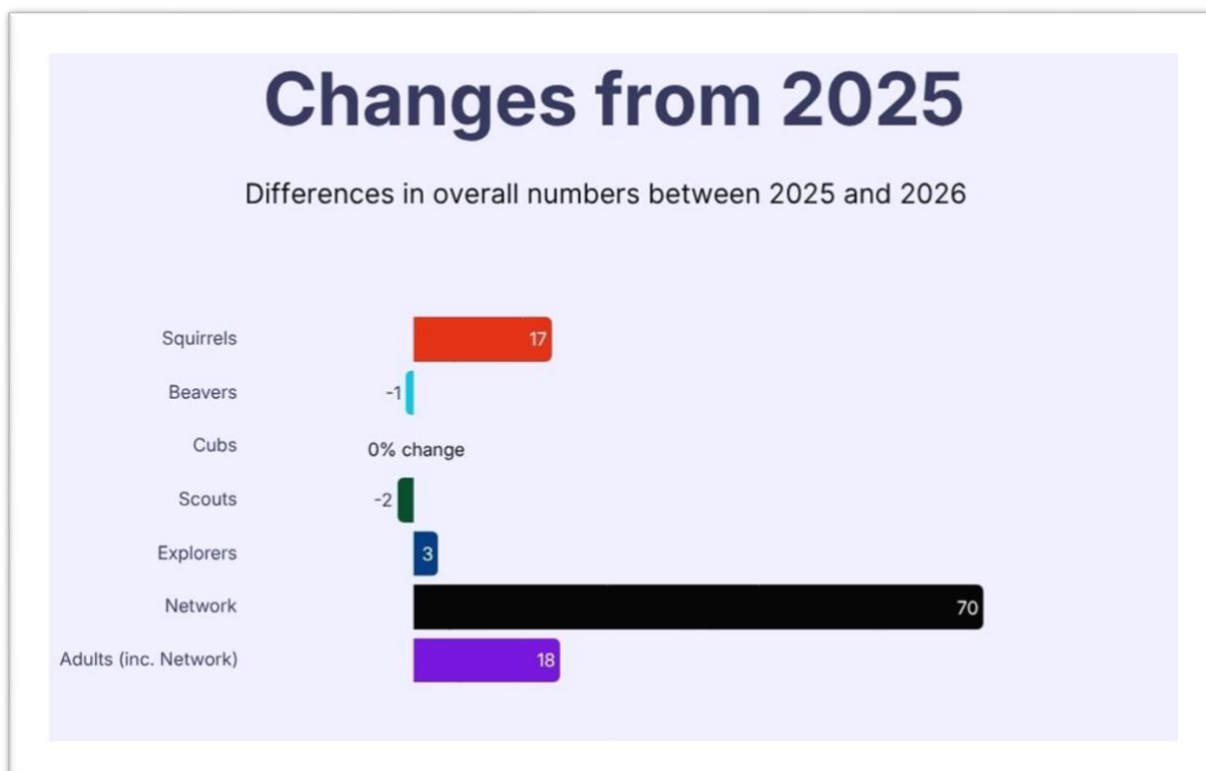
Comparing this to the pre-pandemic figure of 5849, the County is now at 95% of this marker with potential for growth across the 4-18 sections still strong.



The graph below shows that numbers in Beavers, Cubs, Scouts and Explorers have been largely unchanged from 2025.

In contrast, our Network section has grown by 70%, largely due to the opening of a new Unit in Wyre Forest and better connections being forged with the University of Worcester.

Additionally, Squirrels, where new sections continue to open in many Districts, and adult numbers have grown considerably. Adult numbers, even without the contribution of Network have still increased by over 16%.



Compliance

Safety and Safeguarding compliance throughout the County is excellent and the Trustees thank all volunteers for their commitment to keeping up with this training to help ensure the safety of our young people and fellow volunteers.

DBS (disclosure and barring service) compliance is also practically 100%, an excellent statistic.

First Response training remains a challenge, but there has been great progress over the year using the online training for Module 10A and more F2F sessions for 10B and validation. Some Districts are increasing local provision, but the Trustees acknowledge this can be patchy and sporadic and the County Team will continue to work with DLVs to put on more sessions and in more places this year.

Main achievements & Impact

The Trustees would first like to thank all the volunteer adults in the County for giving up countless hours and energy to support our young people and provide them with excellent programmes and development opportunities. The year has been busy, but also challenging, and it is remarkable what you have achieved through your hard work and dedication.

Congratulations to all those adult volunteers who have earned Scout Association and community awards this year. Every award is recognition for your energy and commitment to supporting young people in Scouting and, hopefully, to you enjoying your volunteering with your fellow leaders and supporters too.

We would also like to commend all the young people who have earned Top Awards this year, in all Sections, but particularly our new King's Scouts and Gold DofE winners. None of these awards is easy to achieve and we know that every young person who earns one has worked very hard and committed a lot of time and energy.

Here is a little more about some key happenings that have impacted both our young people and our adult volunteers:

The Adult Skills Weekend – held in early April had well over 100 attendees and many new volunteers who were keen to network as well as participate in some learning.

Our County Youth Lead Team was fully appointed with 5 adult volunteers aged between 18 and 25. The Team provides an essential link to the youth members, engaging with them and the older adult volunteers to help ensure that “youth led” is at the heart of all the programming and support within the County.

Costa Rica – 55 Young people and adult volunteers went on this adventure and had an amazing time in this unique country. Besides all the adventurous activities such as whitewater rafting down Class 3 rapids, hiking up a volcano and abseiling down waterfalls, they also engaged with the local wildlife of sloths and tree frogs and met up with the local Scout Group in La Fortuna.

County Hillwalking Weekends are scheduled almost every month. Some of these include young people, but most are just for adults who love hiking. Many of these adults train and qualify for hillwalking permits and we are very grateful to them for giving up their time to enable more young people to experience and enjoy hikes in wild country around the UK.

The Scout Weekend Camp – over 200 Scouts enjoyed a packed weekend at the University of Worcester's Lakeside campus taking part in a wide range of activities including abseiling, climbing, laser rifle shooting, drones, radio comms, making paper aeroplane and concluding with a “Paint Run”. Our thanks go to the volunteers who attended the camp, supporting their young people and helping to run the activities, and to the University of Worcester for hosting us.

ShireHike 26 was an expanded event over 2 days with around 1000 participants completing hikes across The Malvern Hills from 5km to 35km. With good weather and good walking, the event was enjoyed by all – and we're already looking forward to 2027.



Top Awards - over the last year, an impressive number of King Scout Awards, Duke of Edinburgh's Awards and other amazing achievements have been gained across Scouts Hereford and Worcester, highlighting exceptional commitment and success.



Some of the KSA recipients at the 2026 Top Awards celebration.

The Scotland Walking Week for Scouts and Explorers held in February half-term was a great success. We had three days of winter walking in the Cairngorms and participants learned the essential skills required for hiking adventures in the snow. We were blessed with sunshine and lots of snow enabling us to get to the high peaks of Cairn Gorm and Ben Macdui.

Hope you enjoy the photos!



Operation Bald Eagle 2025 - the 34th annual OBE event, organised by ScoutsHW and Scouts Gloucestershire, was enjoyed by over 270 Scouts from Herefordshire, Worcestershire and Gloucestershire. Each of the 51 teams attempts challenges on Friday night, Saturday daytime and Saturday night with points collected adding up to win the prestigious Bald Eagle trophy along with many certificates for winners of the individual bases. The Rhydd Covert campsite team gave us huge support over the weekend and the organising team would like to thank them, along with all the volunteers on the delivery team and in the Troops for helping the weekend to be a success. And huge congratulations to 1st Dursley Axolotls for being trophy winners this year.

Kinver Scout Camp faced many challenges in 2025, including significant and costly damage from Storm Darragh and a general decrease in bookings/income. After much consideration and discussion, Trustees agreed that the current operating model was not succeeding nor benefitting the County and they voted to close the site from January 2026 and explore alternative ways of operating it, potentially by leasing to external outdoor organisations. Commercial bookings would continue in order to provide some income to maintain the site, including the daily booking of Compa Hall by a local nursery.

Safety Workshops, run by the County Safety Adviser, were well attended in all areas of the County and have helped our volunteers address safety and incident reporting without negativity or anxiety. Three different topics were addressed:

- Risk Assessment 101
- RAs and CIPs for Nights Away
- Hazard Spotting

Growth & Development – our County Development officer has been busier than ever this year and is being called upon by Districts and Groups across the whole County for support in opening new sections, recruiting leaders, reviving declining sections and generally injecting a lot of positivity to everyone who asks – this is all a good thing. The following is a snapshot of the year:

- Supported opening of 6 Squirrel dreys
- Supported opening of 4 Beaver colonies
- Supported opening of 1 Cub pack
- Supported opening of 1 ESU
- Supported opening of Wyre Forest Network
- 9 group/ section reenergising projects - new volunteers and young people
- Ongoing support to groups/ sections where new membership system is holding up 'onboarding' of new volunteers.
- Raising profile of Scouts across the county - booking and attending community events, networking through HW Chamber and HVOSS, developing stronger links with FE and HE providers.

Financial review

Review of the financial position

The Charity's income sources are membership subscriptions, organised events participant fees and campsite building hire and camping fees.

Excluding the exceptional item detailed in note 13 (see page 25), both income and expenditure were lower due to less high-budget organised events and the closure of Kinver campsite in preparation for a change of site operation.

Full details are set out in the Statement of Financial Activities at the end of this document.

Policy on Reserves

The Trustees' aim is to hold a reserve equivalent to 12 months of general expenditure in order to be able to continue charitable activities should income sources fall short due to circumstances outside its control. The Trustees acknowledge that the current reserves do not meet this within these accounts and are working to improve the position following a difficult year.

Policy on Investments and investment performance

It is the Trustees' policy to hold funds in interest-bearing bank accounts and any investments in a medium risk income and growth fund.

Main risks

The charity's commitment to re-imbursing participants for the cancelled 5th Expeditions trips following the year end will require cuts in some operations to enable key functions to continue.

Structure, governance and management

Governing document

The charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy Organisation and Rules (POR) of The Scout Association.

Constitution of Charity

The charity is a trust established under its rules which are common to all Scouts. It is constituted as an educational charity.

Trustee selection methods

Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association via an open selection process.

Induction and training of trustees

All Trustees will undergo a DBS check and a Trustee eligibility check as per Charity Commission regulations.

All Trustees will complete The Scout Association Trustee learning and mandatory learning within the first six months of joining the Trustee Board.

Trustees will complete other Scout Association mandatory learning periodically as required.

Governance arrangements

The charity is managed by the Trustee Board, the members of which are the "Charity Trustees". 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 the Chair, Treasurer and 8 Trustees (including 2 ex officio Trustees) and meets 5 times a year (including the AGM). The Trustee Board is supported by the County Administrator.

The Trustee Board exists to support the Leadership Teams in meeting the responsibilities of their appointments and in supporting them to run high-quality and safe programs that give young people skills for life. The Trustee Board maintain appropriate governance policies and oversight.

The Trustee Board is responsible for carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly.

The Trustee Board is responsible for ensuring the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good order and everyone follows legal requirements and Scout Association Policy, Organisation & Rules.

This includes responsibility for:

- Promoting a positive image of Scouting in the community, as well as its development;
- Developing, maintaining and regularly a risk register, including putting in place appropriate mitigations;
- Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting;
- Ensuring a system of internal controls is in place that is designed to provide reasonable assurance against material mismanagement or loss;
- Ensuring that property is appropriately managed;
- Maintaining appropriate insurance of persons, property and equipment;
- Assisting in the recruitment of leaders and other adult support;
- Having an open and transparent selection process for the recruitment of Trustees;
- Appointing Advisors as required;
- Ensuring effective administration is in place to support the Trustee Board;
- Ensuring compliance with applicable governance and charity regulations, including in respect to safety and safeguarding;
- Ensuring incidents are appropriately reported in line with regulation and policy;
- Ensuring applicable policies and regulations are regularly reviewed and changes implemented as appropriate;
- Ensuring transparency of operations, including in the preparation of accounts and holding and AGM;
- Ensuring compliance with Data Protection legislation;
- Acting as a responsible employer for any employees, who are effectively managed.

Plans for future periods

As Scouts Hereford and Worcester looks ahead, we are embracing Scouts UK's new **"Place to Belong"** strategy. Our focus will be on ensuring that every young person and volunteer feels welcomed, valued, and included within Scouting.

Over the coming year, we will continue to grow Scouting across our communities, support and develop our volunteers, strengthen youth-shaped decision-making, and provide more opportunities for adventure and personal development. We will work to reach new communities, remove barriers to participation, and ensure that Scouting reflects the diversity of the areas we serve.

By working together across Groups and Districts, and within the County Team, we will create a stronger, more inclusive movement where everyone can find their place to belong and develop skills for life.

None of this would be possible without the incredible commitment of our adult volunteers. Whether they support Scouting as Section Team Leaders/Members, Trustees, District and County volunteers, activity instructors, administrators, or in countless other roles, we extend our sincere thanks for their dedication, passion, and service. Their enthusiasm and commitment enable us to deliver exciting, safe, and inspiring Scouting experiences, helping thousands of young people across Herefordshire and Worcestershire gain exceptional skills, build confidence, make friends, and prepare for the future.

The future of Scouting in Hereford and Worcester is bright, and we are excited to build on our successes as we continue to prepare young people with the skills, confidence, and experiences they need to succeed in life.

Best Wishes



Mark Bache
County Lead Volunteer

Reference and administration details

Registered Address of Charity

Kinver Scout Camp
The Compa
Kinver, Stourbridge
DY7 6HR

Charity Trustees

	Name	Office (if any)	Dates in Office Position	Trustee appointment/resignation date (if in year)
1	Robert Williams	Chair	26/3/2026 – 31/3/2026	
2	Mark Bache			Appointed 12/1/2026
3	Ian Newman	Treasurer	1/4/2025-31/3/2026	
4	Abbie McFarlane			
5	Callum Walters			Resigned 15/4/2026
6	Ellen Cockram			Resigned 15/4/2026
7	Fliss Jones			
8	Tom Palmer			
9	Jamie Sandison	Chair	1/4/2025 – 24/3/2026	Resigned 24/3/2026
10	Robert Sidley			Resigned 6/1/2026

Name and address of advisors

Type of advisor	Name	Address
Independent Examiner	Richards Sandy Partnership	Thorneloe House 25 Barbourne Road Worcester WR1 1RU

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees by:

	1.	2.
Signature		
Full name	Robert Williams	Mark Bache
Role	Chair	County Lead Volunteer
Date	8 th July 2026	8 th July 2026

In the following pages:

Independent Examiner's Report (1 page)
 Statement of Financial Activities (1 page)
 Balance Sheet (1 page)
 Cash Flow Statement (1 page)
 Notes to Cash Flow Statement (1 page)
 Notes to Financial Activities (11 pages)
 Detailed Statement of Financial Activities (2 pages)

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

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

I report to the charity trustees on my examination of the accounts of Hereford & Worcester Scout County (the Trust) for the year ended 31st March 2026.

Responsibilities and basis of report

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

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

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination.

During the year a former trustee, in his capacity as scout leader of 5th Worcester Scout Group (a separate registered charity), stole money that had been collected to fund a trip to Canada. Whilst this charity was not directly involved in either arranging the trip to Canada or collecting monies towards this trip, the charity has provided a commitment to cover the missing funds so that young people and their families across the county are not disadvantaged.

This commitment will significantly reduce the funds of the charity. Whilst the charity has secured a loan from the Scouts Association to help pay for this commitment, there is a risk to the going concern assessment of this charity as a result of this commitment.

During the year the same former trustee made cash withdrawals from this charity totalling £14,492 to pay for out of pocket expenses during a trip to Costa Rica organised by the charity in the year. Any records kept by the former trustee as to what this money was spent on was not passed over to the charity when the former trustee resigned, and have been unable to confirm the validity of the expenditure.

During the year various trustees and volunteers of the charity were issued expense cards that allowed them to make purchases (up to set limits) without formal approval. Several of the card users have not passed over to the charity copies of purchase invoices for payments made using these expense cards.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Melissa Godwin ACA ACCA
The Association of Chartered Certified Accountants

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

Date: 15.07.26

Hereford & Worcester Scout County

Statement of Financial Activities for the Year Ended 31st March 2026

				2026	2025
	Notes	Unrestricted funds £	Kinver designated fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	85,651	-	-	85,651
Charitable activities	7				
Events and activities		233,678	-	-	233,678
Kinver campsite		-	75,528	-	75,528
Other trading activities	5	-	22,361	-	22,361
Investment income	6	3,795	-	-	3,795
Total		323,124	97,889	-	421,013
EXPENDITURE ON					
Raising funds	8	-	10,859	-	10,859
Charitable activities	9				
Events and activities		287,336	-	-	287,336
Kinver campsite		-	131,641	-	131,641
Admin, training and support		70,756	-	-	70,756
Other	13	199,044	-	-	199,044
Total		557,136	142,500	-	699,636
Net gains on investments		4,299	-	-	4,299
NET INCOME/(EXPENDITURE)		(177,453)	(96,871)	-	(274,324)
Transfers between funds	24	53,065	(53,065)	-	-
Net movement in funds		(229,713)	(44,611)	-	(274,324)
RECONCILIATION OF FUNDS					
Total funds brought forward		105,325	(105,325)	-	385,981
TOTAL FUNDS CARRIED FORWARD		(2,457)	114,114	-	385,981

CONTINUING OPERATIONS

From 18 January 2026 the charity closed the Kinver site as a scout camping venue. However, the charity is looking for a third party recommence running the site on their behalf in future years and commercial bookings at the site are still ongoing.

Hereford & Worcester Scout County

Balance Sheet 31st March 2026

				2026	2025
	Notes	Unrestricted funds £	Kinver designated fund £	Total funds £	Total funds £
FIXED ASSETS					
Tangible assets	18	1,440	114,114	115,554	165,944
Investments	19	41,900	-	41,900	37,601
		43,340	114,114	157,454	203,545
CURRENT ASSETS					
Stocks	20	-	-	-	1,131
Debtors	21	50,197	-	50,197	159,928
Cash at bank		486,329	-	486,329	439,864
		536,526	-	536,526	600,923
CREDITORS					
Amounts falling due within one year	22	(388,707)	-	(388,707)	(418,487)
NET CURRENT ASSETS		147,819	-	147,819	182,436
TOTAL ASSETS LESS CURRENT LIABILITIES		191,159	114,114	305,273	385,981
PROVISIONS FOR LIABILITIES	23	(193,616)	-	(193,616)	-
NET ASSETS		(2,457)	114,114	111,657	385,981
FUNDS	24				
Unrestricted funds				111,657	385,981
TOTAL FUNDS				111,657	385,981

The financial statements were approved by the Board of Trustees and authorised for issue on ..8th July 2026... and were signed on its behalf by:



R Williams - Trustee

Hereford & Worcester Scout County

**Cash Flow Statement
for the Year Ended 31st March 2026**

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	<u>42,670</u>	<u>(309,162)</u>
Net cash provided by/(used in) operating activities		<u>42,670</u>	<u>(309,162)</u>
 Cash flows from investing activities			
Interest received		<u>3,795</u>	<u>3,424</u>
Net cash provided by investing activities		<u>3,795</u>	<u>3,424</u>
Change in cash and cash equivalents in the reporting period		46,465	(305,738)
Cash and cash equivalents at the beginning of the reporting period		<u>439,864</u>	<u>745,602</u>
Cash and cash equivalents at the end of the reporting period		<u>486,329</u>	<u>439,864</u>

The notes form part of these financial statements

Hereford & Worcester Scout County

Notes to the Cash Flow Statement for the Year Ended 31st March 2026

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(274,324)	(39,118)
Adjustments for:		
Depreciation charges	50,390	50,390
Gain on investments	(4,299)	(451)
Interest received	(3,795)	(3,424)
Increase in provisions	193,616	-
Decrease in stocks	1,131	100
Decrease/(increase) in debtors	109,731	(74,594)
Decrease in creditors	<u>(29,780)</u>	<u>(242,065)</u>
Net cash provided by/(used in) operations	<u>42,670</u>	<u>(309,162)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank	<u>439,864</u>	<u>46,465</u>	<u>486,329</u>
	<u>439,864</u>	<u>46,465</u>	<u>486,329</u>
Total	<u>439,864</u>	<u>46,465</u>	<u>486,329</u>

Hereford & Worcester Scout County

Notes to the Financial Statements for the Year Ended 31st March 2026

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

GOING CONCERN

These financial statements have been prepared on a going concern basis.

Although the charity made large deficit in the year, this deficit was after exceptional item detailed in note 23 and additional depreciation on Kinver site tangible fixed assets and other costs associated with the closure of the Kinver site.

Whilst the charity's reserves have been significantly reduced following these events, the charity is expected to have sufficient cash, including the use of a £100,000 loan facility provided by The Scouts Association, to continue to meet day to day operating needs for the foreseeable future. The charity is also looking to cut administration costs in future years.

On this basis, the trustees have a reasonable expectation that the charity will be able to continue trading for the foreseeable future.

In making this assessment, the trustees have considered the level of funds held and the expected level of income and expenditure for a period not less than 12 months from the date that these financial statements have been authorised.

INCOME

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

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

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

Amounts collected by the charity as agent on behalf of The Scout Association are not accounted for as income of the charity.

Legacies are recognised when probate is granted and there is sufficient information to measure them. Where there is insufficient information to reliably measure any outstanding legacies, these are instead treated as contingent assets (and details of any such legacies will be disclosed in the notes to these financial statements).

Income relating to services provided in the course of undertaking direct charitable activities represents the value of services provided to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable.

Rental income is measured on a straight line basis over the period of the lease.

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

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2026

2. ACCOUNTING POLICIES - continued

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

GRANTS PAYABLE

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

TANGIBLE FIXED ASSETS

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

Freehold property - land	- not depreciated
Freehold property - buildings and static caravans	- 10% on cost
Scouting equipment	- 10% on cost

Assets costing less than £500 are not capitalised.

Property of the charity held by Custodian

The freehold land and buildings are held by The Scout Association Trust Corporation.

INVESTMENTS

Listed investments are stated at market value. Increases/(decreases) on revaluations of listed investments are transferred to/(from) the Statement of Financial Activities.

STOCKS

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

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

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

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

PENSION COSTS

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

FINANCIAL INSTRUMENTS

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

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

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

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2026

2. ACCOUNTING POLICIES - continued

Basic Financial Liabilities

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

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting judgements - tangible fixed asset depreciation policies

Freehold property includes land which is not depreciated and buildings and static caravans which are depreciated at an annual depreciation rate of 10% on cost.

The charity first adopted FRS 102 in the year ended 31 March 2019, prior to which it prepared financial statements on the receipts and payments methodology. On first time adoption of FRS 102 the charity elected to depreciate freehold buildings and static caravans from the date of transition and did not provide for any depreciation on this sub-class of tangible fixed assets for periods prior to the date of transition to FRS 102, on the basis that the charity undertook significant annual maintenance work of the buildings and static caravans (a depreciation policy that is not consistent with FRS 102).

Critical accounting judgements - agency transactions re The Scout Association

The charity collects a single combined membership fee which includes an element deemed payable to the charity and an element deemed payable to The Scout Association. The element of membership income deemed payable to The Scout Association has been accounted for as an agency transaction and has been netted against gross subscription income received, rather than shown as an expense of the charity.

4. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	317	17,763
Gift aid	-	216
Gross subscriptions received (including amounts payable to The Scout Association)	319,042	280,586
Subscriptions paid over to The Scout Association	(233,708)	(206,425)
	<u>85,651</u>	<u>92,140</u>

A proportion of subscription income collected by the charity is deemed to be collected on behalf of The Scout Association. Under FRS 102 this is considered an agency transaction and is not revenue of the charity. However in the above disclosure gross receipts and element of those receipts subsequently paid over to The Scout Association have been disclosed separately in order to provide an analysis of funds received and paid by the charity as agent.

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

5. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Shop income	-	204
Kinver hall rental income	<u>22,361</u>	<u>18,480</u>
	<u>22,361</u>	<u>18,684</u>

6. INVESTMENT INCOME

	2026	2025
	£	£
Bank interest	<u>3,795</u>	<u>3,424</u>

7. INCOME FROM CHARITABLE ACTIVITIES

	2026	2025
	£	£
Events and activities		
Young Leaders Camps	-	1,818
Operation Bald Eagle	11,560	8,868
Duke of Edinburgh	1,834	1,285
Explorer Scouts	5,010	-
Hillwalking weekend	2,962	2,600
Courses	1,580	-
Scotland	11,615	15,100
Poland	-	1,420
Shirehike	7,508	5,850
Roverway	-	14,579
Cub Camp	-	7,070
Costa Rica Ball	-	1,450
Kandersteg	-	371,950
SOWA Weekend	-	75
Costa Rica trip	175,969	-
Squirrels Day	2,560	-
Scout Air Camp	13,080	-
Kinver campsite		
Kinver Camping & Activity	73,948	91,585
Courses	<u>1,580</u>	<u>7,685</u>
	<u>309,206</u>	<u>531,335</u>

8. RAISING FUNDS

	2026	2025
	£	£
Purchases	1,843	1,169
Bad debts	<u>9,016</u>	-
	<u>10,859</u>	<u>1,169</u>

Hereford & Worcester Scout County

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2026**

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Support costs (see note 12) £	Totals £
Events and activities	287,336	-	287,336
Kinver campsite	131,641	-	131,641
Admin, training and support	-	70,756	70,756
	<u>418,977</u>	<u>70,756</u>	<u>489,733</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026 £	2025 £
Staff costs	59,736	58,095
Warden honorarium and travel	1,305	1,958
Insurance	7,910	7,793
Light, heat and rates	26,698	27,879
Sundry expenses	6,232	1,340
Activity Instructors	2,264	1,405
Young Leaders Camps	3,717	1,308
Operation Bald Eagle	9,672	8,555
Shirejam	-	375
Duke of Edinburgh	1,280	1,222
Scout Sections	5,943	3,137
Adult Training	6,687	7,615
Regional Levy	600	600
Explorer Scouts	7,475	-
Travelling	538	2,588
Online youth manager	7,774	7,607
Growth and development	3,732	3,851
Hillwalking weekend	3,017	2,533
Courses	5,210	10,950
Inclusion, Pride and YL	-	52
Scotland	14,195	16,660
Shirehike	461	2,870
Cub Camp	-	8,701
Roverway	-	14,577
Kandersteg	-	373,111
Costa Rica trip	178,471	-
Costa Rica Ball	-	1,450
SOWA Weekend	-	73
Squirrel's day	2,268	-
Scout air camp	13,402	-
Depreciation	<u>50,390</u>	<u>50,390</u>
	<u>418,977</u>	<u>616,695</u>

11. GRANTS PAYABLE

	2026 £	2025 £
Grants to individuals	-	<u>1,300</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2026

12. SUPPORT COSTS

	2026	2025
	£	£
Telephone	705	704
Postage and stationery	1,348	1,818
Meetings and conference	2,853	5,918
Maintenance and repairs	55,086	46,320
Computer and website	3,740	5,513
Professional fees	2,700	1,980
Bank charges	1,324	1,815
Independent examination	<u>3,000</u>	<u>1,920</u>
	<u>70,756</u>	<u>65,988</u>

13. OTHER

	2026	2025
	£	£
Provision movement (see note 23)	193,616	-
Costs incurred relating to future trips now cancelled	5,428	-
Amounts due from associated parties deemed unrecoverable	<u>1,343</u>	<u>-</u>
	<u>199,044</u>	<u>-</u>

See note 23 for further details.

14. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

TRUSTEES' EXPENSES

During the year the charity reimbursed 4 (2025 - 4) trustees expenses relating to travel costs totalling £439 (2025 - £952).

During the year the charity also advanced R Sidley (a former trustee) a total of £14,492 (2025 - £2,006) to pay overseas costs associated with arranging and attending overseas scouting trips.

15. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	58,334	56,627
Other pension costs	<u>1,402</u>	<u>1,468</u>
	<u>59,736</u>	<u>58,095</u>

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

	2026	2025
Campsite Operations Manager	1	1
Administrator	1	1
Growth & Development Officer	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

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

Included in gross wages are staff redundancy costs of £6,895 (2025 - £nil) relating to the voluntary redundancy of the Kinver staff member following the closure of the Kinver camp site.

Hereford & Worcester Scout County

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2026**

16. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Kinver designated fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	91,460	680	-	92,140
Charitable activities				
Events and activities	431,827	238	-	432,065
Kinver campsite	-	99,270	-	99,270
Other trading activities	-	18,684	-	18,684
Investment income	3,361	63	-	3,424
Total	<u>526,648</u>	<u>118,935</u>	<u>-</u>	<u>645,583</u>
EXPENDITURE ON				
Raising funds	-	1,169	-	1,169
Charitable activities				
Events and activities	433,420	-	-	433,420
Kinver campsite	-	175,007	-	175,007
Admin, training and support	75,556	-	-	75,556
Total	<u>508,976</u>	<u>176,176</u>	<u>-</u>	<u>685,152</u>
Net gains on investments	451	-	-	451
NET INCOME/(EXPENDITURE)	18,123	(57,241)	-	(39,118)
RECONCILIATION OF FUNDS				
Total funds brought forward	103,808	321,291	-	425,099
TOTAL FUNDS CARRIED FORWARD	<u>121,931</u>	<u>264,050</u>	<u>-</u>	<u>385,981</u>

17. PRIOR YEAR ADJUSTMENT

The comparatives have been amended to derecognise investment income relating to paper dividends issued on accumulation funds and instead treat these transactions as part of investment revaluation movements.

The comparatives have been amended to reclassify the Mary Cotterell Trust from a restricted fund to a designated fund, following a reappraisal of the conditions imposed on the charity by the donors of the monies received.

Hereford & Worcester Scout County

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2026**

18. TANGIBLE FIXED ASSETS

	Freehold property £	Scouting equipment £	Totals £
COST			
At 1st April 2025 and 31st March 2026	<u>531,483</u>	<u>2,400</u>	<u>533,883</u>
DEPRECIATION			
At 1st April 2025	367,219	720	367,939
Charge for year	<u>50,150</u>	<u>240</u>	<u>50,390</u>
At 31st March 2026	<u>417,369</u>	<u>960</u>	<u>418,329</u>
NET BOOK VALUE			
At 31st March 2026	<u>114,114</u>	<u>1,440</u>	<u>115,554</u>
At 31st March 2025	<u>164,264</u>	<u>1,680</u>	<u>165,944</u>

19. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2025	37,601
Revaluations	<u>4,299</u>
At 31st March 2026	<u>41,900</u>
NET BOOK VALUE	
At 31st March 2026	<u>41,900</u>
At 31st March 2025	<u>37,601</u>

20. STOCKS

	2026 £	2025 £
Kinver shop stock	<u>-</u>	<u>1,131</u>

21. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other debtors	211	2,321
Accrued income	6,869	11,609
Prepayments	<u>43,117</u>	<u>145,998</u>
	<u>50,197</u>	<u>159,928</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2026

22. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Social security and other taxes	194	-
Pensions	506	873
Deferred income	382,691	412,262
Accrued expenses	<u>5,316</u>	<u>5,352</u>
	<u>388,707</u>	<u>418,487</u>

Deferred income

	2026 £	2025 £
Gross subscription income relating to the next financial year	329,399	252,648
Event income relating to future events:		
- collected in the year ended 31 March 2024	-	29,920
- collected in the year ended 31 March 2025	-	129,694
- collected in the year ended 31 March 2026	<u>53,292</u>	<u>-</u>
	<u>382,691</u>	<u>412,262</u>

Gross subscription income includes a proportion deemed collected on behalf of The Scout Association.

Event income relates to trips scheduled for both 2026 and 2027.

23. PROVISIONS FOR LIABILITIES

	2026 £	2025 £
Provisions	<u>193,616</u>	<u>-</u>

During the year a former trustee, in his capacity as scout leader of 5th Worcester Scout Group (a separate registered charity), stole money that had been collected to fund a trip to Canada. Whilst the charity was not directly involved in either arranging the trip to Canada or collecting monies towards this trip, the charity has provided a commitment to cover the missing funds so that young people and their families are not disadvantaged. A provision for the estimated total cost of the commitment has been provided based on internal budgets prepared by the trustees.

The provision excludes a further £19,616 relating to monies collected as part of fundraising activities undertaken by 5th Worcester Scout Group that are currently subject to undergoing legal review as to whether such monies also need to be returned.

The Scout Association has provided the charity with a loan facility of £100,000 to help the charity pay for this commitment, of which £50,000 has been drawn down after the year end to the date that the financial statements have been approved.

The movement in the provisions for the year was as follows:

	£
Opening balance	-
Provision made in the year	<u>193,616</u>
Closing balance	<u>193,616</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

24. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	74,956	(229,713)	152,300	(2,457)
Kinver designated fund	264,050	(44,611)	(105,325)	114,114
Support Fund	25,638	-	(25,638)	-
World Scout Jamboree	6,837	-	(6,837)	-
Mary Cotterell Trust	14,500	-	(14,500)	-
	<u>385,981</u>	<u>(274,324)</u>	<u>-</u>	<u>111,657</u>
TOTAL FUNDS	<u>385,981</u>	<u>(274,324)</u>	<u>-</u>	<u>111,657</u>

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	323,124	(504,876)	4,299	(177,453)
Kinver designated fund	97,889	(194,760)	-	(96,871)
	<u>421,013</u>	<u>(699,636)</u>	<u>4,299</u>	<u>(274,324)</u>
TOTAL FUNDS	<u>421,013</u>	<u>(699,636)</u>	<u>4,299</u>	<u>(274,324)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	82,653	3,676	(11,373)	74,956
Kinver designated fund	321,291	(57,241)	-	264,050
International fund	6,655	-	(6,655)	-
Support Fund	7,500	15,210	2,928	25,638
World Scout Jamboree	-	(763)	7,600	6,837
Mary Cotterell Trust	7,000	-	7,500	14,500
	<u>425,099</u>	<u>(39,118)</u>	<u>-</u>	<u>385,981</u>
TOTAL FUNDS	<u>425,099</u>	<u>(39,118)</u>	<u>-</u>	<u>385,981</u>

Hereford & Worcester Scout County

Notes to the Financial Statements - continued for the Year Ended 31st March 2026

24. MOVEMENT IN FUNDS - 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	510,638	(507,413)	451	3,676
Kinver designated fund	118,935	(176,176)	-	(57,241)
Support Fund	16,010	(800)	-	15,210
World Scout Jamboree	-	(763)	-	(763)
	<u>645,583</u>	<u>(685,152)</u>	<u>451</u>	<u>(39,118)</u>
TOTAL FUNDS	<u>645,583</u>	<u>(685,152)</u>	<u>451</u>	<u>(39,118)</u>

PURPOSE OF INDIVIDUAL FUNDS

Unrestricted funds (including designated funds)

General fund

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

Kinver fund

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

World Scout Jamboree fund

These are funds which have been designated for the purpose of supporting members attending the next World Scout Jamboree to be held in Poland in August 2027.

Support fund

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

Mary Cotterell Trust fund

This fund relates to a legacy received from the will trust of the late Mary Cotterell. The executors of the will trust expressed a non-binding preference that that, as far as possible, the monies paid to the charity will be used to support services provided for the benefit of children in Herefordshire.

TRANSFERS BETWEEN FUNDS

During the year the Kinver designated fund was closed following a change in use of the site and the remaining fund balance, excluding the net book value of tangible fixed assets relating to the Kinver camp site, was transferred to general unrestricted funds.

The balance on all other designated funds have been transferred to general unrestricted funds in order to support the settlement of the provision detailed in note 23.

25. RELATED PARTY DISCLOSURES

During the year the charity received donations from trustees totalling £23 (2025 - £25).

Hereford & Worcester Scout County

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2026**

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	317	17,763
Gift aid	-	216
Gross subscriptions received (including amounts payable to The Scout Association)	319,042	280,586
Subscriptions paid over to The Scout Association	<u>(233,708)</u>	<u>(206,425)</u>
	85,651	92,140
Other trading activities		
Shop income	-	204
Kinver hall rental income	<u>22,361</u>	<u>18,480</u>
	22,361	18,684
Investment income		
Bank interest	3,795	3,424
Charitable activities		
Kinver Camping & Activity	73,948	91,585
Young Leaders Camps	-	1,818
Operation Bald Eagle	11,560	8,868
Duke of Edinburgh	1,834	1,285
Explorer Scouts	5,010	-
Hillwalking weekend	2,962	2,600
Courses	3,160	7,685
Scotland	11,615	15,100
Poland	-	1,420
Shirehike	7,508	5,850
Roverway	-	14,579
Cub Camp	-	7,070
Costa Rica Ball	-	1,450
Kandersteg	-	371,950
SOWA Weekend	-	75
Costa Rica trip	175,969	-
Squirrels Day	2,560	-
Scout Air Camp	<u>13,080</u>	<u>-</u>
	309,206	531,335
Total incoming resources	421,013	645,583
EXPENDITURE		
Other trading activities		
Shop purchases	1,843	1,169
Bad debts	<u>9,016</u>	<u>-</u>
	10,859	1,169

Hereford & Worcester Scout County

Detailed Statement of Financial Activities for the Year Ended 31st March 2026

	2026 £	2025 £
Charitable activities		
Warden honorarium and travel	1,305	1,958
Wages	58,334	56,627
Pensions	1,402	1,468
Insurance	7,910	7,793
Light, heat and rates	26,698	27,879
Sundry expenses	6,232	1,340
Activity Instructors	2,264	1,405
Young Leaders Camps	3,717	1,308
Operation Bald Eagle	9,672	8,555
Shirejam	-	375
Duke of Edinburgh	1,280	1,222
Scout Sections	5,943	3,137
Adult Training	6,687	7,615
Regional Levy	600	600
Explorer Scouts	7,475	-
Travelling	538	2,588
Online youth manager	7,774	7,607
Growth and development	3,732	3,851
Hillwalking weekend	3,017	2,533
Courses	5,210	10,950
Inclusion, Pride and YL	-	52
Scotland	14,195	16,660
Shirehike	461	2,870
Cub Camp	-	8,701
Roverway	-	14,577
Kandersteg	-	373,111
Costa Rica	178,471	-
Costa Rica ball	-	1,450
SOWA Weekend	-	73
Squirrel's day	2,268	-
Scout air camp	13,402	-
Depreciation of freehold property	50,150	50,150
Plant and machinery	240	240
Grants to individuals	-	1,300
	418,977	617,995
Other		
Exceptional items	199,044	-
Support costs		
Telephone	705	704
Postage and stationery	1,348	1,818
Meetings and conference	2,853	5,918
Maintenance and repairs	55,086	46,320
Computer and website	3,740	5,513
Professional fees	2,700	1,980
Bank charges	1,324	1,815
Independent examination	3,000	1,920
	70,756	65,988
Total resources expended	699,636	685,152
Net expenditure	(278,623)	(39,569)