



HAMPSHIRE COUNTY SCOUT COUNCIL

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

**HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

President	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
Past President	Dame Mary Fagan DCVO JP	
Deputy Presidents	Mr Simon McCowan	
Vice Presidents	Mr Michael Barker	Mr Bill Brown
	Sir Michael Colman BT	Mr Michael Drew
	Mr John Derben OBE	Mr Roy Farmers MBE JP
	Mr Ian Greig	Mr Andrew Kent
	Mr Dick Whittington	Mr Richard Merefield
	Mr John Mason	Mr Tony Sears
	Mr James Rooke	Mr Peter Tudor
	Mr Ken Sherman	Mr Adam Jollans MBE
	Mr Russell Parke MBE	Mr Peter Moody

Membership of the County Executive Committee as at 31st December 2019

Ex Officio:-

Mr Paul Bell	County Chairman
Cdr Martin Mackey RN	County Commissioner
Mr Anthony Gosden	County Treasurer
Mr Paul O'Beirne	County Secretary
Mr Peter Marcus	County Youth Commissioner
Mr Tom Bell	Deputy County Chairman

Nominated by County Commissioner:-

Miss Megan Bailey	Under 25 Representative
Mr Michael McHugh	Nominated Representative
Mr Martin Rudd	Deputy County Commissioner

Elected Representatives:-

Mr Andrew Cullen	North Cluster Representative
Mr Leslie Farrington	South Cluster Representative
Mrs Jackie Noakes	West Cluster Representative
Vacant	Central Cluster Representative

Co-opted by the Trustees:-

Mr Kerie Wallace	Assistant County Commissioner – Ferny Crofts
Mr John Stevens	Chair - Development Committee

The Charity Trustees of Hampshire County Scout Council are the ex-officio, nominated, elected and co-opted members (all voting) of the County Executive Committee. The County Commissioner and County Chairman are ex-officio members of all sub-committees.

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**Other Principal Appointments
(as at 31 December 2019)**

Name	Appointment
Mr Michael Baxter	Assistant County Commissioner - D of E & Queen's Scout Awards
Mrs Susan Brakewell	County Chaplain
Mr Andrew Chatwin	Assistant County Commissioner - Explorer Scouts
Mr Michael Collins	Assistant County Commissioner - Beaver Scouts
Mr Colin Floyd	Assistant County Commissioner - District Support
Mrs Teresa Ginn	Deputy County Commissioner - Programme
Mr Ian Greig	Assistant County Commissioner - External Relations
Mr Paul Hedges	Assistant County Commissioner - District Support
Mr Dominic Howell	Assistant County Commissioner - Scouts
Mrs Donna Kerrigan	Deputy County Commissioner - Adult Support & County Training Manager
Mr James Kelly	Assistant County Commissioner - HSX
Mr Ian Longstaff	Assistant County Commissioner - District Support
Cdr Martin Mackey RN	County Commissioner
Mr Peter Marcus	County Youth Commissioner
Mr Ray Noice	Assistant County Commissioner - Communications
Mr Dave Pannell	Assistant County Commissioner - Activities
Mr Russ Parke	County Appointments Secretary
Mr Darren Reed	Assistant County Commissioner - District Support
Mrs Sharon Ross	Deputy County Commissioner - Growth and Development
Mr Martin Rudd	Deputy County Commissioner - Community
Mr Julian Sore	Assistant County Commissioner - International Activities
Mr Kerie Wallace	Assistant County Commissioner - Ferny Crofts
Mr Jon Whitaker	Chairman - County Appointments Committee
Mr Peter Moody	Chairman - Ferny Crofts Management Committee

Ferny Crofts Beaulieu Road Brockenhurst Hampshire SO42 7YQ	Email: county.office@hampshirescouts.org.uk Website: www.scouts-hants.org.uk Telephone: 02380 847847 Twitter: @hampshirescouts
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Registered Charity Number: 1015788, Scout Association Registration Number: 120
Principal Bankers: HSBC Bank PLC, Winchester Branch
Auditors: Martin & Company Audit Limited, 25 St Thomas Street, Winchester, SO23 9HJ
Custodian Trustees: The Scout Association Trust Corporation

**HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes 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 published in October 2019.

PRINCIPAL OPERATING ACTIVITIES

Hampshire County Scout Council ("the Council")'s principal purpose is to support a quality programme of activities, events and expeditions that allow young people to achieve their full potential in a spirit of fun and adventure. In working to achieve this purpose, its main operating activities fall into the following areas:

Activities

Providing support to Scouting in Hampshire and funding the further development of Scouting across the County so that a range of events, expeditions and activities both at the County and at the District levels can be provided by adult volunteers and young leaders.

County Training

In accordance with the Scout Association's policy on adult training, safeguarding and inclusion, training is provided at County level with a full range of training provided or supported by a dedicated team of, training advisers, safeguarding awareness coordinators and inclusion advisers.

Ferry Crofts Scout Activity Centre

Providing a high quality outdoor experience with a wide range of activities to youth groups using the site and pursuing a programme of redevelopment to improve facilities.

FUNDAMENTALS OF SCOUTING

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

Method. Scouting uses a method, which is young people in partnership with adults: Enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increasing responsibility

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

for others; taking part in activities outdoors; sharing in prayer and worship; and making and living out their Scout Promise.

Values. Scouts are guided by these values: integrity, respect, care, belief and cooperation

Under the Charities Act 2011, the Council is required to demonstrate that its aims are for the public benefit. The Trustees confirm that they have taken account of the Charity Commission's general guidance on public benefit. Our assessment is that we have met the public benefit criteria under both the advancement of education and the advancement of citizenship and community development headings.

On 1 September 2017, the County Commissioner ("CC") joined and set out his vision and priorities for the County. His vision is:

'To make Scouting in Hampshire even better.'

His four priorities are:

Priority 1: Child protection. To make sure that everyone's DBS is completed on time and also ensure that all adults in Hampshire Scouts complete safeguarding, safety and, where required, first aid training as soon as possible after joining and that they stay in date.

Priority 2: Adult Journey. Ensuring that new adults are inducted swiftly, understand what they need to learn to carry out their role effectively, can easily access the training they need to support that learning, are supported throughout their time in Scouting and have a great experience.

Priority 3: Programme. Ensuring that every young person experiences a great programme and has access to as many events as possible during their time in Scouts. Let them choose what they want to get involved in by ensuring they know about everything that is going on in their group, district, county, nationally and internationally. All young people should know about events outside of their group or unit with details passed on by their leaders; opportunities for adventure should not be denied to them.

Priority 4: Growth. Continue to grow by dealing with waiting lists, encouraging young people and adults to stay, exploiting new opportunities, and sell the benefits of being a Scout.

The County Commissioner's report on page 9 provides an overview of the achievements of 2019 and our plans for the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Council is established under the governing instruments of The Scout Association ("The Association"), which are common to all Scout organisations. These consist of the Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Association.

**HAMPSHIRE COUNTY SCOUT COUNCIL
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FOR THE YEAR ENDED 31 DECEMBER 2019**

The Council, which is registered as an educational charity, is managed by the County Executive Committee ("The Executive Committee"), the members of which are the Charity Trustees of the Council.

The Executive Committee comprises three honorary officers, the Chairman, Treasurer and Secretary, together with the County Commissioner, six nominated adult post holders (of whom at least two are under 25) and up to six elected representatives. Elected members of the Executive Committee are appointed at the Annual meeting by the Council as a whole and will generally have previously served in at least one senior uniformed County capacity. In accordance with The Scout Association Policy, Organisation and Rules, they will be expected to attend Scout Association Executive training within a short time of appointment unless they have already completed this in respect of another Scout Executive appointment.

In fulfilling its responsibilities, the Committee is supported by the following teams which report to it at each meeting:

- The County Leadership Team
- The County Finance Sub-Committee
- The County Growth and Development Team
- Ferny Crofts Management Committee

As Charity Trustees, members of the Executive Committee are responsible for complying with the legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee must act collectively as charity Trustees of the Scout County, and in the best interests of its members to:

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

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Risk and Internal Control

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include appropriate approvals for payments and comprehensive insurance policies to ensure that insurable risks are covered. The County maintains and regularly reviews a register of risks to its operations.

Grants Policy

The Council aims to provide appropriate resources to enable all young people in Hampshire to undertake Scouting activities, expeditions and training irrespective of their background, financial ability or special needs. It also aims to support adult training. The Executive Committee has recently adopted a revised Grant Policy and reviewed the application of existing grant funds as well as establishing a new International Opportunities Fund to support young people who would otherwise be unable to participate in overseas expeditions.

Activities and Volunteers

A summary of the main activities of the County is included in the accompanying County Commissioner's report. The Trustees are most grateful of the considerable amount of voluntary help that is given to all aspects of Scouting throughout Hampshire.

Financial Review

The result for the year to 31 December 2019 was a surplus of £47,092 (2018 - £28,369). Unrestricted funds at 31 December 2019 were £1,604,060 (including designated funds of £1,324,463) with restricted funds of £7,014.

Ferry Crofts experienced another successful trading year increasing its turnover to £578,446 and achieving a surplus of £21,614 which it will reinvest in facilities. Turnover and Resources expended during the year on County Activities were almost three times greater than in 2018, reflecting transactions associated with the World Scout Jamboree in the USA and the County's own expedition to the USA (Project19) last summer.

Savings in county support expenses further contributed to the surplus for the year. As a result the Executive Committee was able to decide in September that the full 15% increase in Membership subscriptions for 2020/21 previously advised to Districts would not be necessary and County subscription for this year therefore increased by only 4.3% with the expectation that future increases should be in line with inflation.

Reserves Policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should a substantial shortfall in income or fundraising activities occur. In applying this policy the Executive Committee has taken account of the significant business risks associated with the operation of the Ferry Crofts Activity Centre and has previously held a minimum amount equivalent to six months' expenditure

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on County full and part time staff plus 20% in its General Reserve to provide a buffer against unexpected financial losses.

During the year the Executive Committee conducted a review of all of its reserves and the purposes for which they were established. This identified a number of designated reserves which were not being used for the purpose they were originally intended and some section balances which appeared to be higher than necessary. As result, in September the Executive Committee adopted a paper recommending revised measures for the adequacy of its reserves. This showed that overall reserves were higher than necessary and it began a review of ways in which surplus reserves might be applied for the benefit of Scouting in Hampshire.

It is now clear that, despite steps taken to mitigate costs, the impact of the Coronavirus (Covid-19) epidemic on the Ferny Crofts activity centre income will produce a loss in year ended 31 December 2020 which will not only exhaust the Ferny Crofts Fund but also make a hole in the County's General Fund. While it is not possible at this stage to predict the final cost, there can be no doubt that by the end of the year surplus County reserves will have been eliminated. Members of Hampshire Scouts are fortunate that the County's previous prudent approach to reserves should enable it to withstand this financial blow.

Investment Policy

The County's surplus funds are represented largely by Sections' and Activities' working capital and by various restricted and designated funds. The Trustees have therefore adopted a low risk investment policy and funds are held with commercial banks, building societies, charity banks (CCLA) and Scout Association Short Term Funds.



Paul Bell County Chairman



Paul O'Beirne County Secretary

19 May 2020

**HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Hampshire Scouts County Commissioner's Annual Report

2019 was an excellent year for Hampshire Scouts. We have, as we do every year, continued to focus on: meeting the Scout Purpose; supporting adult volunteers and young people to get the most from their membership of the Scout Association; and, worked hard to ensure that every young person in Hampshire who wants to be a Scout has the opportunity to do so.

Amongst many of our achievements, here are a few highlights: -

- Joe Doherty completed his Antarctic expedition where he travelled 2,044 km over 61 days, becoming the first Scout ever to ski to the South Pole and kite-ski back. Following his return, Joe was made an Ambassador for Hampshire Scouts and joined an illustrious group of national Scout Adventurers.
- We celebrated Hampshire Scouts 110th birthday on 13th January at venues in Portsmouth and Southampton.
- 13th Southampton and 46th Portsmouth Scout groups were selected to participate in HQ's Scouts Early Years Project (a section for 4-5-year olds called Hedgehogs). Units were set up by some amazing adult volunteers and are going really well.
- On 11th May, following its move from Southampton to Ferny Crofts, the Hampshire Scouts Heritage Centre was opened by the triple Olympic Gold medal winner, Lieutenant Commander Peter Reed OBE Royal Navy. Peter also opened the new high ropes course there as well.
- 260 young people and adults went to the USA in the summer for the 24th World Scout Jamboree and our own Project 19 expedition.
- Our previous County Commissioner, Adam Jollans, was made a Member of the Most Excellent Order of the British Empire in the Queen's 2019 Birthday Honours list for his services to Scouting and Young People.
- At the AGM in June, we bid farewell to Peter Moody, our County Chair of ten years and welcomed his successor, Paul Bell (ex-Basingstoke East). We also saw changes in our youth team which will be covered later.

We grew our membership, with some impressive headlines:

- We broke through the 26,000 mark with a total membership of 26,004 and remain the largest Scouting County in the UK.
- 22 of 27 districts grew their youth membership compared to 9 last year.
- Overall, we grew by 2% (+633) with a 3% growth in youth members (+493) and 2% growth in adult volunteers (+144).
- 378 more girls joined taking their total representation from 21.3% last year to 22.6%.

On inclusivity, Hampshire Scouts continued to work hard to ensure that Scouting is available and accessible to all through improved training for adult volunteers and ensuring that reasonable adjustments for those young people who need it are made both for indoor and outdoor Scouting. In June we ran our first ever Chameleon Camp, an event aimed at providing young people with special needs the opportunity to experience the outdoors. They, along with their friends and families, made the most of a hot, fun-filled day which was hailed a huge success.

Youth shaped scouting is at the core of everything that we do today. Our County youth team saw some changes. Our first ever County Youth Commissioner and Deputy County Chair, Emma Hale and Tom Fisher, were succeeded by Peter Marcus and Tom Bell respectively. We increased the size of the youth team by appointing a Deputy County Youth Commissioner, Megan Bailey, and three under 18 Elected Youth

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Representatives: Daniel Cooper, Joe Dawson and Haydn Allen. We are increasing the number of District Youth Commissioners with nine in place at the end of 2019. Across the County, more and more Districts are appointing Youth Commissioners. We aim to sustain our impetus on the growing levels of youth shaped scouting.

On community impact, this continued at pace with the Hampshire Young People's Emergency Response having its first 'pilot' exercise in October at Ferry Crofts. This was attended by teams from the Scouts, Police Cadets and Fire and Rescue Cadets. Observing the event were Hugo Cubitt, Deputy Lieutenant - representing our President, the Lord-Lieutenant of Hampshire - and other VIPs along with senior representatives of all the youth organisations. We set up links with all six of the new Million Hands Charities launched by Gilwell in September which we will develop over time. We also have three of our young members representing Hampshire Scouts on the newly formed County wide Hampshire Youth Network, a body formed by the Lord-Lieutenant whose aim is to enable youth organisations across Hampshire to communicate and work more effectively together.

As we started 2020, we aimed to build on our 2019 successes but were soon faced with the Covid-19 pandemic crisis that forced a suspension of face-to-face Scouting. This will impact significantly, but we aim to emerge from this unprecedented period stronger and better having supported Scouting using the full range of online technologies and worked hard to retain our members.



Martin Mackey
County Commissioner
Hampshire Scouts

**HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP 2019) (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of The Royal Charter. 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.

Approved by the Trustees on 19 May 2020, and signed on their behalf by:



Anthony Gosden, County Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPSHIRE COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of Hampshire County Scout Council (the 'charity') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2019, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPSHIRE COUNTY SCOUT COUNCIL

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 11], the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HAMPSHIRE COUNTY SCOUT COUNCIL

Use of our report

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

Martin and Company Audit Limited

Martin and Company Audit Limited
Statutory Auditors

25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date 10th June 2020

Martin and Company Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Year to 31 December 2019 £	Total Year to 31 December 2018 £
Incoming resources					
Grants and donations received	2	14,638	24,244	38,882	21,800
Membership subscriptions	3	225,837	-	225,837	196,710
Investment income		7,583	-	7,583	5,065
Total incoming resources from generated funds		248,058	24,244	272,302	223,575
Incoming resources from charitable activities					
County activities	3	1,268,260	-	1,268,260	460,707
Ferry Crofts Scout activity centre	3	578,446	-	578,446	556,418
Total incoming resources from charitable activities		1,846,706	-	1,846,706	1,017,125
TOTAL INCOMING RESOURCES		2,094,764	24,244	2,119,008	1,240,700
Resources expended on charitable activities					
County activities	4	1,479,259	18,167	1,497,426	658,628
Ferry Crofts Scout activity centre	4	556,832	-	556,832	541,929
Grants and donations	6	17,658	-	17,658	11,774
Total resources expended in relation to charitable activities		2,053,749	18,167	2,071,916	1,212,331
TOTAL RESOURCES EXPENDED		2,053,749	18,167	2,071,916	1,212,331
NET INCOMING RESOURCES		41,015	6,077	47,092	28,369
Transfers between funds		6,711	(6,711)	-	-
NET MOVEMENT IN FUNDS		47,726	(634)	47,092	28,369
Funds brought forward at 1 January 2019		1,556,334	7,648	1,563,982	1,535,613
Funds carried forward at 31 December 2019	14, 15	1,604,060	7,014	1,611,074	1,563,982

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Note	31 December 2019 £	31 December 2018 £
FIXED ASSETS			
Tangible assets	10	750,558	751,039
CURRENT ASSETS			
Stocks		20,934	17,377
Debtors	11	17,243	25,161
Cash at bank and deposits held		<u>1,111,814</u>	<u>1,370,941</u>
		1,149,991	1,413,479
CREDITORS: DUE WITHIN ONE YEAR	12	<u>283,475</u>	<u>584,536</u>
NET CURRENT ASSETS		866,516	828,943
CREDITORS: DUE AFTER MORE THAN ONE YEAR	13	(6,000)	(16,000)
NET ASSETS		<u><u>1,611,074</u></u>	<u><u>1,563,982</u></u>
Represented by:-			
UNRESTRICTED FUNDS			
General funds	14	279,597	251,544
Designated funds	14	1,324,463	1,304,790
RESTRICTED FUNDS	15	7,014	7,648
TOTAL FUNDS		<u><u>1,611,074</u></u>	<u><u>1,563,982</u></u>

Approved by the Trustees on 19 May 2020

and signed on their behalf by:

County Chairman: Paul Bell

County Treasurer: Anthony Gosden

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF CASH FLOWS
YEAR ENDING 31 DECEMBER 2019**

		Year to 31 Dec 19 £	Year to 31 Dec 18 £
Net cash inflow/ (outflow) from operating activities	1	(168,638)	368,043
Investing activities			
Purchase of tangible fixed assets		(70,489)	(31,202)
Repayment of long term loan		(20,000)	-
		(90,489)	(31,202)
Increase/ (decrease) in cash in the period		(259,127)	336,841
Cash at 1 January 2019 (2018)		1,370,941	1,034,100
Cash at 31 December 2019 (2018)		1,111,814	1,370,941

1. Reconciliation of net incoming resources to net cash inflow/(outflow) from operating activities

Net incoming/ (outgoing) resources	47,092	28,369
Depreciation charges	70,970	74,066
(Increase)/ decrease in stocks	(3,557)	(2,474)
(Increase)/ decrease in debtors	7,918	(3,227)
Increase/ (decrease) in creditors	(291,061)	271,309
Net cash inflow/ (outflow) from operating activities	(168,638)	368,043

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1 ACCOUNTING POLICIES

(a) Basis of Preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 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 issued in October 2019 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 are prepared on a going concern basis under the historical cost convention. The trustees believe the charity has significant cash reserves to utilise during the current Covid-19 situation. The financial statements are presented in sterling which is the functional currency of the charity.

(b) 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 Council and which have not been designated for other purposes.

Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Trustees have discretion over transfers between designated and general funds.

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

(c) Incoming Resources

Voluntary Income

Subscriptions are received on an annual basis for the year to 31 March and are time-apportioned appropriately. All other incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the nominal amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Donations are recognised in the year of receipt. No amounts are included in the financial statements for the value of services donated by volunteers.

Investment Income

Investment income and gains are allocated to the General Fund except where the terms of a restricted grant require them to be allocated to a specific purpose. Interest is accounted for in the period in which the charity is entitled to receive it.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1 ACCOUNTING POLICIES (continued)

Deferred Income

Income for future County events is deferred and released in the year in which the event takes place.

(d) Resources Expended

All expenditure, including irrecoverable VAT, is accounted for on an accruals basis and has been classified under the heading that aggregates all costs related to the category, except for expenses that relate to future events.

Charitable Activities

Comprise the costs of running Ferry Crofts Scout activity centre, county office administration costs and support for county activities and events.

Governance Costs

Comprise the costs incurred in governing the charity. These costs include planning for the future, audit costs, complying with constitutional and statutory requirements, preparing statutory accounts, satisfying public accountability and the reimbursement to Trustees of travel expenses incurred whilst carrying out charity Trustee duties.

(e) Tangible fixed assets and depreciation

Tangible fixed assets costing over £1,000 are capitalised and included at cost including any incidental expenses of acquisition provided that their useful economic life is expected to be greater than one year.

Depreciation is calculated so as to spread the cost of assets over their expected useful economic lives as follows:

Freehold land and buildings prior to 2008: nil

Additions and improvements to freehold buildings subsequent to 2008: at rates varying between 5 and 20 years on a straight-line basis

Equipment, fixtures and fittings: between 3 and 10 years on a straight-line basis

Motor vehicles: at 25% on a reducing-balance basis

No depreciation is currently charged on the original freehold building or modifications thereto made before 2008 on the basis that the core building is maintained to a high standard appropriate for the use to which it is put. In the opinion of the Trustees, the estimated residual value is not materially different from the carrying amount in the financial statements.

The freehold land and buildings are valued at historical cost. Given the very restricted use to which the property can be put under the tight planning restrictions imposed within the National Park, it is impossible to prepare an open market valuation of the property and no other valuation basis provides a meaningful figure at which to carry the assets.

(f) Stock

Stock includes purchased goods for resale. Stocks are valued at the lower of cost and net realisable value.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1 ACCOUNTING POLICIES (continued)

(g) Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

2 GRANTS AND DONATIONS RECEIVED

	Unrestricted £	Restricted £	Year to 31 Dec 19 £	Year to 31 Dec 18 £
Funds raised for development projects overseas	14,217	-	14,217	-
Other grants and donations	421	24,244	24,665	21,800
	14,638	24,244	38,882	21,800

Included in funds raised for development of projects overseas is £1,405 (2018: £Nil) recovered as Gift Aid.

3 INCOMING RESOURCES FROM ACTIVITIES IN FURTHERANCE OF THE COUNCIL'S OBJECTIVES

	Unrestricted £	Restricted £	Year to 31 Dec 19 £	Year to 31 Dec 18 £
Membership subscriptions	720,007	-	720,007	679,593
Less subscriptions to HQ	(494,170)	-	(494,170)	(482,883)
County subscriptions	225,837	-	225,837	196,710
Other Income	21,544	-	21,544	16,796
County activity and events	1,246,716	-	1,246,716	443,911
	1,268,260	-	1,268,260	460,707
Ferry Crofts Scout Activity Centre	578,446	-	578,446	556,418
	2,072,563	-	2,072,563	1,213,835

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

4 COST OF ACTIVITIES IN FURTHERANCE OF THE COUNCIL'S OBJECTIVES

	Unrestricted £	Restricted £	Year to 31 Dec 19 £	Year to 31 Dec 18 £
Ferry Crofts Scout Activity Centre *	556,832	-	556,832	541,929
County admin, support and core team costs	230,602	18,167	248,769	221,740
County activity and event costs	1,248,657	-	1,248,657	436,888
	2,036,091	18,167	2,054,258	1,200,557

* Including depreciation of £64,242 (2018: £59,887)

5 ADMINISTRATION, SUPPORT AND CORE TEAM COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 19 £	Year to 31 Dec 18 £
Salaries and remuneration	103,904	15,930	119,834	109,261
Office costs	12,995	-	12,995	10,862
Travel costs	8,242	-	8,242	5,226
Insurance	1,215	-	1,215	1,286
Other costs	6,872	2,237	9,109	7,377
Depreciation	6,728	-	6,728	14,179
Accountancy and payroll	1,294	-	1,294	1,392
Professional fees	1,348	-	1,348	-
Governance costs (see note 7)	19,539	-	19,539	19,071
	162,137	18,167	180,304	168,654
Core team costs	68,465	-	68,465	53,086
	230,602	18,167	248,769	221,740

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

6 GRANTS

	Unrestricted £	Restricted £	Year to 31 Dec 19 £	Year to 31 Dec 18 £
Grants to individuals	438	-	438	448
Grants to Groups	-	-	-	600
Grants to overseas development projects	17,220	-	17,220	10,726
	17,658	-	17,658	11,774

Grants to individuals and Scout Groups are made in order to enable Hampshire Scouts to undertake various projects and activities within Scouting. Grants to overseas projects include amounts raised to fund specific projects overseas, generally associated with County expeditions.

7 GOVERNANCE COSTS

Governance costs includes trustee expenses of £2,862 (2018: £3,306) and auditors remuneration of £4,000 (2018: £4,000) for audit services and £5,400 (2018: £6,000) for non-audit services.

8 NET INCOMING RESOURCES FOR THE YEAR

	Year to 31 Dec 19 £	Year to 31 Dec 18 £
This is stated after charging:		
Depreciation	70,970	74,066
Auditors' Remuneration - audit work	4,000	4,000
Auditors' Remuneration - non audit work	5,400	6,000

9 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

On average during the year there were 14 full-time equivalent paid staff (2018: 15), of which 10 were employed in the Ferny Crofts activity centre, 2 employed as Development Officers and 2 employed in the County Office. Salaries including Employer's National Insurance amounted to £385,027 (2018: £348,969). Included within wages is £44,602 in relation to casual labour (2018: £33,866). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £5,677 (2018: £4,435) are paid by the County into a defined contribution personal pension scheme administered by Scottish Widows on behalf of the Scout Association. Pension contributions of £3,326 (2018: £1,675) were outstanding at the year end.

Reimbursement of travelling expenses paid to 7 trustees amounted to £5,891 (2018: 5 trustees £5,348). Costs relating to the AGM amounted to £801 (2018: £417).

No trustee received any remuneration during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

10 FIXED ASSETS

	<u>Freehold, Land and Buildings</u> £	<u>Equipment and Fittings</u> £	<u>Motor Vehicles</u> £	<u>Total</u> £
COST				
As at 1st January 2019	1,118,520	116,059	10,900	1,245,479
Additions at cost	52,684	1,025	16,780	70,489
Disposals	-	-	-	-
As at 31st December 2019	<u>1,171,204</u>	<u>117,084</u>	<u>27,680</u>	<u>1,315,968</u>
DEPRECIATION				
As at 1st January 2019	369,331	114,209	10,900	494,440
Depreciation charge for the year	65,274	1,501	4,195	70,970
Disposals	-	-	-	-
As at 31st December 2019	<u>434,605</u>	<u>115,710</u>	<u>15,095</u>	<u>565,410</u>
NET BOOK VALUE				
At 31st December 2019	<u>736,599</u>	<u>1,374</u>	<u>12,585</u>	<u>750,558</u>
At 31st December 2018	<u>749,189</u>	<u>1,850</u>	<u>-</u>	<u>751,039</u>

The freehold land and buildings at Ferny Crofts are registered in the name of The Scout Association Trust Corporation on behalf of the Council which is the beneficial owner.

11 DEBTORS

	31 Dec 19 £	31 Dec 18 £
Trade debtors	1,672	516
Prepayments and other debtors	14,871	24,645
VAT	700	-
	<u>17,243</u>	<u>25,161</u>

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

12 CREDITORS: DUE WITHIN ONE YEAR

	31 Dec 19	31 Dec 18
	£	£
Trade creditors	50,075	37,273
Other taxation and social security	3,326	2,959
Accruals	29,550	31,638
Fees and deposits in advance	129,610	167,392
Deferred Income	60,914	325,274
Loan	10,000	20,000
	<u>283,475</u>	<u>584,536</u>

Deferred income in 2018 included £267,460 in respect of fees received in advance of the 2019 World Scout Jamboree and the County's Project19 Expedition.

13 CREDITORS: DUE AFTER MORE THAN ONE YEAR

	31 Dec	31 Dec
	19	18
	£	£
Loan	6,000	16,000
	<u>6,000</u>	<u>16,000</u>

The loan is from the Scout Association and is interest free. The loan is secured on the freehold land and buildings.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

14 UNRESTRICTED FUNDS:

Movements in the Year	Balance at 1 Jan 19 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 19 £
Designated Funds					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferry Crofts Fund	171,826	578,446	556,832	-	193,440
Sections & activities working capital	151,957	1,246,716	1,248,657	(10,754)	139,262
Mrs W S Hayward Legacy Fund	67,295	-	-	-	67,295
International Opportunity Fund	14,468	-	-	10,754	25,222
Inclusion in Scouting Fund	10,000	-	-	-	10,000
Future Activity Leader Development	7,237	-	-	-	7,237
Additional Activity Provision	100,000	-	-	-	100,000
Mike Everett Fund	9,244	-	-	-	9,244
	1,304,790	1,825,162	1,805,489	-	1,324,463
General Funds	251,544	269,602	248,260	6,711	279,597
Total Unrestricted Funds	1,556,334	2,094,764	2,053,749	6,711	1,604,060

Designated Funds

The **Fixed Asset Fund** represents the original value of assets donated plus additions thereto in the year to 2008.

The **Ferry Crofts Fund** represents surplus funds generated by the Ferry Crofts activity centre and provides its working capital and funding for development projects at the activity centre.

The **Sections and Activities Working Capital** represents monies that are held on behalf of the various Sections and Activities, organised by Hampshire Scouting.

The **Mrs W S Hayward Legacy Fund** has been designated by the Trustees to be used for projects which help develop Scouting across Hampshire.

The **International Opportunity Fund** (previously the International Support Fund) has been re-designated as an opportunity fund to provide support to enable Hampshire Scouts to join overseas expeditions.

The **Inclusion in Scouting Fund** has been established to support Scouts in Hampshire to ensure that Scouting is 'open to all'.

The **Future Activity Leader Development Fund** is for the training and development of future young leaders.

The **Additional Activity Provision** is earmarked for the acquisition/development of additional or new outdoor activities.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

14 UNRESTRICTED FUNDS: MOVEMENTS IN THE YEAR (continued)

The **Mike Everett Fund** originally established to support the provision of a Bursary Scheme at Ferny Crofts which no longer runs, this fund has been re-designated to provide grants to enable young staff to obtain outdoor activity qualifications.

General Funds are undesignated funds that are available to the Trustees in the event of an unbudgeted expenditure and also represent the charity's free reserves.

15 RESTRICTED FUNDS : MOVEMENTS IN THE YEAR

	Balance at 1 Jan 19 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 19 £
John Pearson Memorial Fund	1,799	-	472	-	1,327
Lt. Cdr. Bruce Fund	196	-	500	304	-
Carer Funds	1,841	21,104	15,930	(7,015)	-
Sport England	2,766	-	531	-	2,235
Freemasons' Grant	1,046	3,140	734	-	3,452
Total Restricted Funds	7,648	24,244	18,167	(6,711)	7,014

The **John Pearson Memorial Fund for Special Needs** was established by a gift of monies to be used solely for special needs projects.

The **Lt Cmr Bruce Fund** was established in memory of a former Vice-President of Hampshire Scouting, with a specific requirement that it be used to acknowledge both young persons and adult leaders who have inspired and encouraged other persons associated with Hampshire Scouting. The deficit of £304 has been funded by unrestricted funds. The Bruce family have kindly offered to fund future such awards.

The **Carer Funds** - Grant money received from Hampshire County Council to support named individuals who meet the criteria and need one-to-one support to enable them to be included in Scouting. The Carers scheme came to an end in the year ended 31st March 2019 and the remaining funds have been transferred to unrestricted funds to provide alternative support for young people otherwise unable to participate in scouting.

The **Sport England Grant** is for the development of kayaking at Ferny Crofts Activity Centre.

The **Freemasons' Grant** is for the development of Scouting activities within hospitals and hospices.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted £	Designated £	Unrestricted £	Total £
Fund balances at 31 December 2019				
are represented by :-				
Net assets	7,014	1,330,463	279,597	1,617,074
Long term liabilities	-	(6,000)	-	(6,000)
Total Net Assets	7,014	1,324,463	279,597	1,611,074

17 RELATED PARTY TRANSACTIONS

At 31st December 2019 there was a loan from the Scout Association of £16,000 (2018: £36,000).