



## **HAMPSHIRE COUNTY SCOUT COUNCIL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered Charity Number: 1015788

**HAMPSHIRE COUNTY SCOUT COUNCIL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>President</b>	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
<b>Past President</b>	Lady Mary Fagan LG DCVO	
<b>Deputy Presidents</b>	Mr Simon McCowan	Lady Louisa Portal MBE DL
<b>Vice Presidents</b>	Mr Bill Brown	Mr John Derben OBE
	Mr Michael Drew	Mr Roy Farmers MBE JP
	Mr Ian Greig	Mr Adam Jollans MBE
	Mr John Mason	Mr Richard Merefield
	Mr Peter Moody	Mr Russell Parke MBE
	Mr James Rooke	Mr Tony Sears
	Mr Ken Sherman	Mr Peter Tudor
	Mr David Whittington	

**Membership of the County Board of Trustees**

**Ex Officio: -**

County Chair	Mr Paul Bell
County Commissioner	Commander Martin Mackey Royal Navy
County Youth Commissioner	Mr Peter Marcus
County Secretary	Mr James Redfearn
County Treasurer	Mr Anthony Gosden (to 31 December 2021) Mr John Natt (from 7 October 2021)

**Elected Members: -**

County Deputy Chair	Mr Tom Bell
North Cluster Representative	Mr Harrison Gorst
South East Cluster Representative	Mr Leslie Farrington
West Cluster Representative	Mrs Jackie Noakes
Central Cluster Representative	Mr David Whittington

**Nominated members: -**

Mrs Donna Bennett  
Mr Joseph Dawson (From 1 July 2021)  
Miss Chloe Foster (to 1 July 2021)  
Mr Peter Knott  
Mr Michael McHugh  
Mr Martin Rudd

**Co-opted by the Trustees: -**

Hampshire County Council Co-opted Member Mr Adam Jackman

The Charity Trustees of Hampshire County Scout Council are the ex-officio, nominated, elected and co-opted members (all voting) of the County Board of Trustees. In accordance with the policy of encouraging youth participation, the following **County Youth Council representatives (under 18)** have also been elected to attend and participate, but do not vote, in Board meetings: -  
Haydn Allen, Thomas Hughes and Oscar Lodge.

The County Commissioner and County Chairman are ex-officio members of all sub-committees.

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**Principal Appointments**  
**(at 31 December 2021)**

<b>Name</b>	<b>Appointment</b>
Cdr Martin Mackey RN	County Commissioner
Mr Peter Marcus	County Youth Commissioner
Miss Zara Seymour	Deputy County Youth Commissioner
Mr Martin Rudd	Deputy County Commissioner
Mrs Teresa Ginn	Deputy County Commissioner - Programme
Mrs Donna Kerrigan	Deputy County Commissioner - Adult Support
Mr Keith Hawkins	Deputy County Commissioner - Growth and Development
Mr Michael Baxter	Assistant County Commissioner - D of E & Top Awards
Mr Andrew Chatwin	Assistant County Commissioner (Section Support) - Explorer Scouts
Mr Simon Mainwaring	Assistant County Commissioner (Section Support) - Cub Scouts
Mr Michael Collins	Assistant County Commissioner (Section Support) - Beaver Scouts
Ms Donna Bennett	Assistant County Commissioner (Section Support) - Squirrel Scouts
Mr Colin Floyd	Assistant County Commissioner (District Support) - Central Cluster
Mr Paul Hedges	Assistant County Commissioner (District Support) - North Cluster
Mr Adam Jollans	Assistant County Commissioner - Programme
Mr Ray Noice	Assistant County Commissioner - Programme
Mr James Kelly	Assistant County Commissioner - Hampshire Scouts Expeditions
Mr Sam Poole	Assistant County Commissioner - Media & Communications
Mr Dave Pannell	Assistant County Commissioner - Adventure
Mr Julian Sore	Assistant County Commissioner - International
Mrs Lynn Tatavossian	Assistant County Commissioner - Inclusion
Mr Kerie Wallace	Assistant County Commissioner - Ferny Crofts
Mr Michael McHugh	Chair – Ferny Crofts Management Committee
Mrs Susan Brakewell	County Chaplain
Mr Jon Whitaker	County Appointments Chair
Mr Russ Parke	County Appointments Secretary
Ms Sara Sullivan	Hampshire Scouts in Hospitals

Hampshire Scouts, Ferny Crofts, Beaulieu Road, Beaulieu, Hampshire, SO42 7YQ

**Tel:** 02380 847847

**Email:** [County.office@hampshirescouts.org.uk](mailto:County.office@hampshirescouts.org.uk)

**Website:** [www.hampshirescouts.org.uk](http://www.hampshirescouts.org.uk)

**Hampshire Twitter:** @hampshirescouts

**Registered Charity Number:** 1015788

**Scout Association Registration Number:** 120

**Principal Bankers:** HSBC Bank PLC, Winchester Branch

**Auditors:** Martin and Company Audit Limited, 25 St Thomas Street, Winchester, SO23 9HJ

**Custodian Trustees:** The Scout Association Trust Corporation

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The Trustees present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> December 2021.

**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 in Hampshire 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 three 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 level can be provided by adult volunteers and young leaders.

**County Adult Support and 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 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

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On 1 September 2017, the County Commissioner set out his vision and priorities for the County. His vision was then and remains the same today '*To make Scouting in Hampshire even better*' and 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 2021 and our plans for the future.

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.

## **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.

The Council, which is registered as an educational charity, is managed by the County Board of Trustees ("**The Board**"), the members of which are the Charity Trustees of the Council. The Board is accountable to the Scout Council.

The Board comprises three officers; the Chair, Treasurer and Secretary, together with the County Commissioner, up to six nominated adult post holders and up to six elected representatives. Elected members of the Board 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,

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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.

### **The Board's Responsibilities**

In addition to supporting the County Commissioner and the County Leadership Team in the conduct of their responsibilities, members of the Board must act collectively as charity trustees of the Council, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the Council.
- **Manage the Council's** 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 local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of sub-Committees, including appointing Chairs to lead the sub-committees.
- 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.

To assist in meeting its responsibilities, the Board is supported by the following which report to it at each meeting:

- The County Leadership Team
- The County Finance Sub-Committee
- The County Grants Sub-Committee
- The County Digital Sub-Committee
- Ferny Crofts Management Committee

### **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 a Financial Procedures Manual and a Risk Register which identifies operational, financial and reputational risks to its existence. The Council benefits from the **Scout Association's comprehensive insurance policies and purchases property and other insurance to ensure that insurable risks are covered.**

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**Grants**

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.

In early 2021 the Board approved funding from the Mrs W S Hayward Legacy Fund for a Coronavirus Recovery Grants programme available to support Scout Groups in Hampshire suffering from financial difficulty to continue providing effective scout activities. In addition, the Board has agreed to fund the rebadging costs incurred by Districts and Groups as a result of the District reorganisation programme.

**2021 Financial Review**

When the County budget was prepared in the autumn of 2020, it was expected that scouting across the County would be back to normal by Easter. In the event, further lockdowns and restriction announced by the government and HQ in November/December meant that we entered 2021 expecting to produce another loss for the year. Fortunately, things proved less difficult than initially anticipated and by late spring we were planning the resumption of face-to-face activities around the County. Ferny Crofts re-opened fully in the summer and welcomed young people who had missed a whole year of camping and other outside activities. Although the majority of our schools' residential business at Ferny Crofts had by then been cancelled, **the team was able to welcome a number of schools for day visits and introduced a new concept of 'taking Ferny Crofts to the customer'** – a programme of visits to schools where young people could enjoy a taste of the activities available at Ferny Crofts. Together these made a healthy contribution to its turnover for the year.

The **County's overall** result for the year to 31 December 2021 was a surplus of £11,746 (2020 – deficit of £123,544), a result none of us thought possible in January last year and a credit to all those staff who worked so hard to deliver support and activities to the County.

Membership subscription income in 2021 at £192,126 was close to budget reflecting the reduction in membership numbers anticipated when the budget was prepared offset by the increase in fees per head. Much of the County support and training during the year continued to be provided remotely by videoconferencing. Substantially reduced travel and meeting costs once again produced a significant saving against the budget and in September the Board of Trustees decided that the projected savings should be passed back to Groups by means of a £33,900 rebate to be offset against the 2022/23 fees payable in April 2022. The rebate is accrued in these financial statements.

Turnover and Resources expended during the year on County Activities continued to be much lower than normal at £63,559 and £64,842 respectively, reflecting the cancellation of virtually all international events and much reduced County activities.

Covid-19 restrictions meant that Ferny Crofts was only able to provide limited socially distanced activities and non-scout camping in the early part of the year but the resumption in scout and guide camping together with income from the **schools'** activities that the team was able to provide together produced a turnover for the year of £300,577 (2020 - £38,054). Costs continued to be kept to a minimum consistent with providing a safe level of service. Once again, the centre received government hospitality industry grants which, together

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with JRS (Furlough) receipts contributed £51,900 (2020 - £93,362) to offset its costs. The centre therefore contributed £14,391 to the overall surplus for the year.

**Reserves Policy**

The County's policy 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 Board has taken account of the significant business risks associated with the operation of the Ferny Crofts Activity Centre and has adopted a methodology for assessing the amount required based on the size of its activities.

Following the review of reserves undertaken in 2019 the Board has continued to redefine the application of various designated reserves and to monitor their use. This includes the application of Designated funds to provide the funding described under Grants above.

As at 31 December 2021, the County had a total of £324,764 in its General Reserve and Designated and Restricted reserves of £1,168,031 and £6,481 respectively. The majority of the County's Designated reserves which reflect the cost of the County's land and buildings at Ferny Croft are not liquid and cannot be easily realised.

**Investment Policy**

The County's investible funds are represented principally by its designated funds and by Sections' and Activities' working capital. 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. Considering the uncertainties surrounding the current pandemic, the trustees believe this policy continues to be appropriate.

The Board continues to provide support to and are enormously grateful to all the volunteers who give so generously of their time to enable scouting in the County to thrive.

**Paul Bell**

**Trustee**

**James Redfearn**

**Trustee**

17 May 2022



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**Hampshire Scouts County Commissioner's Annual Report**

Whilst this report would normally be constrained to a single page, I have expanded it because there is so much to report on for 2021.

Much like 2020, 2021 was again dominated by the Covid-19 global pandemic which continued to impact on all our lives with the scouting programme confined largely to online delivery. At the start of the year, which translated into a dramatic loss in young people and adults at the 2021 census, with our numbers declining by 17.4% (3232) and 12.4% (918) respectively. Our numbers were not too dissimilar to that experienced across the Scouts in the UK. In March 2021, the County Leadership Team (CLT), supported by the County Board of Trustees, set itself an ambitious strategic target to recover all those losses by census 2022, although it did not know at that time how the pandemic would unfold but being hopeful that things would improve. The #bounceback initiative was launched with a focus on retaining those still scouting, encouraging those who left to re-join and recruiting new young people and adult volunteers. We set ourselves nine objectives and developed plans to deliver each one. Those objectives were to:

1. Amalgamate smaller districts with larger ones or other smaller ones.
2. Support learners who must complete wood badges.
3. **Launch a 'Step Up' campaign.**
4. Continue to deliver high quality training for all.
5. Support the return to Scout activities.
6. Create strong links with key external organisations.
7. Improve the Hampshire Scouts digital systems.
8. Mobilise Hampshire Scouts County reserves for #bounceback.
9. Increase our non-wood badge learning opportunities.

So, what and how did we do?

**Objective 1** – By 1 February 2022, we reduced the number of districts in Hampshire from 27 to 23 as follows:

- transferred Silchester District groups into Basingstoke East or Basingstoke West Districts.
- closed New Forest North and New Forest West to form the first new district in Hampshire since 1 June 2006 called New Forest District.
- combined New Forest East and New Forest South to form New Forest Solent District.
- renamed Fareham East to Denewulf District followed then on 1 February 2022 with the closure of Meon Valley District which then became part of Denewulf District.
- We had also planned to close Petersfield by the 2022 census, but this had to be delayed, so that now forms part of a major project in 2022 whereby we will close Petersfield, Havant and Waterlooville districts to create a new much larger one on 30 September 2022. When that is completed, Hampshire will have 21 districts which it is assessed will be more manageable.

**Objective 2** – Adult volunteers who required a wood badge for their role and who were beyond the three-year completion time had until September 2021 to achieve that. Through the efforts of those people supported by line managers, their training advisors and the County Training Team, over 12 months, we went from 16% people being overdue to 6% in January 2022 which was a remarkable achievement. Alongside that by September 2022, Hampshire reached the national target of 2% non-compliance for safety and safeguarding having started a long journey in January 2020 where we were 24% non-compliant.

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**Objective 3** – This was a Growth and Development team lead where they supported districts with understanding where their leadership and governance gaps were and then provide support to plug them.

**Objective 4** – This was a County Training Team lead and, from the feedback received, was one of the great successes during lockdown. Virtual training was delivered not just to people in Hampshire but much further afield. In fact, the First Aid training package that was developed by Mike Baxter, Assistant County Commissioner (Top Awards), was adopted by HQ and continues to be used today. At the time of writing the report (March 2022), 11,502 people had completed the Hampshire e-learning (First Aid) and a further 2,324 completed the Hampshire Zoom session. On Young Leader training, 1,277 people completed that as well. We will continue to deliver virtual training as it proved to be extremely popular.

**Objective 5** – At the County Conference on 20 March 2021, the Programme Team launched its [5-4-3-2-1 booklet](#) designed as a county down for our return to face-to-face scouting. It detailed five steps with example activities, advice and guidance, along with support in implementing the ideas. The booklet was included in the March 2021 Hampshire Scouts Update and had a 55% open rate with over 200 people clicking through to the website. This continued to be a popular resource during lockdown.

**Objective 6** – The County Chair and others engaged with local councils to develop closer links which proved enormously successful with Councillor Adam Jackman (Hampshire County Council) becoming a member of our Board of Trustees at the 2021 AGM.

**Objective 7** – The biggest achievement on this was rolling out Zoom and Zoom Pro to all County users, District Commissioners and District Chairs. Districts could purchase Zoom through the County. We also embedded O365 more deeply into our County ways of working.

**Objective 8** – Another area of enormous success in that we embarked on a campaign to use available County Funds to support Districts and Groups across Hampshire. This included: -

- Once again returning County cost-savings to Districts by way of a rebate of Membership fees;
- Establishing the generous WSJ and Project 23 grants programmes, referred to above, to enable more young people to attend these major international events; and
- Providing financial support for all Groups affected by the District mergers (Objective 1 above).

**Whilst it's not possible to link directly the results in the 2022 census to one or more of the objectives, it is clear that compared to the other counties in the South East Region and also nationally, that Hampshire did exceptionally well which means we did a lot of good stuff. Compared to 2021, Hampshire grew by 12% (+2665) overall with YP growing by 16% (+2470) and adults by 3% (+195). We were the only county in the South East to grow YP and adults. But 2020 was our benchmark and those figures are in the table on the next page:**

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2022 YP	2022 Adults	2022 total	YP v 2020	Change	Adults v 2020	Pct change	Total v 2020	Change
17,837 (249 squirrels)	6702	24,539	- 762	- 4% (Regional average -8%)	- 723	- 10% (Regional average -12%)	- 1485	- 6% (Regional average -9%)

Across the county, there were lots of variations but overall, we can be extremely pleased with what was achieved. Our YP bounce back was particularly impressive with one of the best results in the South East region.

When not focusing on those objectives, we were concentrating on other aspects of Scouting. Particular highlights were:


- **Squirrel Scouts (4-5 year olds) in Hampshire.** Hampshire led the way on piloting Hedgehogs (the forerunner to Squirrel Scouts) in both Southampton and Portsmouth with this new section opening nationally on 1 September 2021. Our small group of Squirrels advisors, headed up by Donna Bennett, provided support and assistance across the County so that by the census, we recorded 249 Squirrel Scouts in 23 Dreys based in nine districts. That constitutes over 45% of the South East region's Squirrel Scouts (550). It has been 35 years since a new Scout section was started, and Hampshire, with its amazing Squirrels team, has been out in front with its introduction.
- **25<sup>th</sup> World Scout Jamboree, South Korea, 2023.** Over 370 YP from Hampshire and 24 from the Isle of Wight, this is the largest County event since before lockdown. Applications for this WSJ were up by 27% on the last one. In line with the aim of making this the most inclusive WSJ ever, Hampshire is offering WSJ grants of up to 50% of the cost. **We'll be leading 5 units taking 144 YP from Hampshire plus other YP and adults from the Isle of Wight and South London Scouts.**
- **Project 23.** This is our alternative expedition run alongside the WSJ. Applications for this event were also high so we will be taking almost 230 YP and adults to somewhere in Europe. Again, County has given grants to some of those attendees as well.
- **Good Service Awards.** Always aiming to ensure that deserving adults are properly recognised through the Good Service Awards, in the **2021 national role of honour** Hampshire Scouts had the **most adults ever recorded with awards ranging from the Chief Scout's Good Service Award through to the Silver Wolf.** We continued throughout 2021 to put effort into Good Service Awards and will likely have an equally large number shown in the 2022 roll of honour.
- **County Commissioner's Commendation.** To recognise the herculean efforts of everyone across Hampshire, I awarded every District Commissioner with a County Commissioner's Commendation along with members of the County Leadership Team and others who had given exceptional service throughout the pandemic. In all, I awarded over 50 commendations.
- **Commander Bruce Award.** In 2021, we decided to increase the number of young people who could receive the Commander Bruce Award. This decision was taken because Simon McCowan donated an additional sum of money to the award which meant that we were able to give a £250 cash award

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to a young person from the Beavers, Cub, Scouts, Explorers and Network sections with one of them being awarded an additional £500 for being the best overall.

- **Schools' vaccination programme.** When Hampshire Scouts was approached in September by the NHS looking for volunteers to support the schools' vaccination programme, we had a good response from across the county with over 40 people volunteering. In the end, not all of them were called upon with the focus being on city-based schools, but it was amazing to see how many people were willing to step forward to support this national project.
- **Visit by the new UK Chief Commissioner.** In September, the Scouts saw Tim Kidd step down as our UK Chief Commissioner and his replacement, Carl Hankinson, picking up the reins. Soon after he took on his new role, Carl joined us at our October 2021 County Conference. We were especially pleased that Carl chose to come to Hampshire so early in his tenure and I know we made a good impression.

**By the time this report is published, I will have retired as Hampshire Scouts' 14<sup>th</sup> County Commissioner** after four and half years of our incredible 113-year history. Leading the largest scouting county in the UK has not been without its challenges which, during my time, were made all the more difficult by the Covid-19 pandemic, but we have done tremendously well. To use a military expression that comes from my world in mine countermeasures, *'we lead where others follow'* is definitely something that Hampshire Scouts do well having impacted not only scouting in our county, but also nationally. I leave the role confident that we have achieved my aim *'to make Scouting in Hampshire even better'*. I wish my successor the very best in leading Hampshire Scouts with all its fantastic adults and young people.



Martin Mackey

County Commissioner (Retired)

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**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 Board of Trustees on 17 May 2022, and signed on their behalf by:

John Natt

## **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 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including 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 2021, 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**

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

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

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

### **Other information**

The other information comprises the information included in the **trustees' annual report**, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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**

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters 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
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement [set out on page 13], the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal controls 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

We obtained an understanding of the legal and regulatory framework applicable to the charity via discussions with the trustees and our previous knowledge of the charity. This identified that the most significant laws and regulations relate to the form and content of the financial statements such as the Charities Act 2011, the Charities SORP (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

As part of our planning process, **we assessed susceptibility of the charity's financial statements to material misstatements**, including how fraud might occur by making an assessment of the key risks. The key risks identified in respect of the Hampshire County Scout Council are revenue recognition and the correct allocation of incoming and outgoing resources between restricted and unrestricted funds. The trustees confirmed no actual, suspected or alleged cases of fraud.

Based on this assessment we designed our audit procedures to address these key risk areas with an emphasis on testing the incoming resources including grant entitlement and sales cut off and the movement on fund balances in the year.

A further description of our responsibilities for the audit of the financial statements is located on the **Financial Reporting Council's website** at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**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 30<sup>th</sup> June 2022

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 ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Year to 31 December 2021 £	Total Year to 31 December 2020 £
<b>Incoming resources</b>					
Grants and donations received	2	66,271	2,000	68,271	111,230
Membership subscriptions	3	192,126	-	192,126	178,316
Investment income		636	-	636	4,647
<b>Total incoming resources from generated funds</b>		<b>259,033</b>	<b>2,000</b>	<b>261,033</b>	<b>294,193</b>
<b>Incoming resources from charitable activities</b>					
County activities	3	82,580	-	82,580	59,439
Ferry Crofts Scout activity centre	3	300,577	-	300,577	38,054
<b>Total incoming resources from charitable activities</b>		<b>383,157</b>	<b>-</b>	<b>383,157</b>	<b>97,493</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>642,190</b>	<b>2,000</b>	<b>644,190</b>	<b>391,686</b>
<b>Resources expended on charitable activities</b>					
County activities	4	252,055	1,750	253,805	215,226
Ferry Crofts Scout activity centre	4	338,196	-	338,196	295,165
Grants and donations	6	40,443	-	40,443	4,839
<b>Total resources expended in relation to charitable activities</b>		<b>630,694</b>	<b>1,750</b>	<b>632,444</b>	<b>515,230</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>630,694</b>	<b>1,750</b>	<b>632,444</b>	<b>515,230</b>
<b>NET INCOMING RESOURCES</b>		<b>11,496</b>	<b>250</b>	<b>11,746</b>	<b>(123,544)</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>11,496</b>	<b>250</b>	<b>11,746</b>	<b>(123,544)</b>
Funds brought forward at 1 January 2021		1,481,299	6,231	1,487,530	1,611,074
Funds carried forward at 31 December 2021	13, 14	1,492,795	6,481	1,499,276	1,487,530

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	31 December 2021 £	31 December 2020 £
<b>FIXED ASSETS</b>			
Tangible assets	9	680,508	713,893
<b>CURRENT ASSETS</b>			
Stocks		15,004	25,870
Debtors	10	12,814	15,034
Cash at bank and deposits held		1,263,844	1,124,345
		<u>1,291,662</u>	<u>1,165,249</u>
<b>CREDITORS: DUE WITHIN ONE YEAR</b>	11	<u>472,894</u>	<u>385,612</u>
<b>NET CURRENT ASSETS</b>		<b>818,768</b>	<b>779,637</b>
<b>CREDITORS: DUE AFTER MORE THAN ONE YEAR</b>	12	-	6,000
<b>NET ASSETS</b>		<u><u>1,499,276</u></u>	<u><u>1,487,530</u></u>
<b>Represented by: -</b>			
<b>UNRESTRICTED FUNDS</b>			
General funds	13	324,764	324,254
Designated funds	13	1,168,031	1,157,045
<b>RESTRICTED FUNDS</b>	14	<b>6,481</b>	<b>6,231</b>
<b>TOTAL FUNDS</b>		<u><u>1,499,276</u></u>	<u><u>1,487,530</u></u>

Approved by the Board of Trustees  
on 17 May 2022

and signed on their behalf by:

Paul Bell

John Natt

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL  
STATEMENT OF CASH FLOWS  
YEAR ENDING 31 DECEMBER 2021**

		Year to 31 Dec 21 £	Year to 31 Dec 20 £
<b>Net cash inflow/ (outflow) from operating activities</b>	<b>1</b>	<b>164,468</b>	<b>17,405</b>
<b>Investing activities</b>			
Purchase of tangible fixed assets		(14,969)	(4,874)
Repayment of long-term loan		(10,000)	-
		<u>(24,969)</u>	<u>(4,874)</u>
Increase/ (decrease) in cash in the period		139,499	12,531
Cash at 1 January 2021 (2020)		1,124,345	1,111,814
<b>Cash at 31 December 2021 (2020)</b>		<b><u>1,263,844</u></b>	<b><u>1,124,345</u></b>

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

Net incoming/ (outgoing) resources	11,746	(123,544)
Depreciation charges	48,354	41,539
(Increase)/ decrease in stocks	10,866	(4,936)
(Increase)/ decrease in debtors	2,220	2,209
Increase/ (decrease) in creditors	91,282	102,137
<b>Net cash inflow/ (outflow) from operating activities</b>	<b><u>164,468</u></b>	<b><u>17,405</u></b>

**HAMPSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The Council 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 Council 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 Council.

**(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. 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 Council for particular purposes.

**(c) Incoming Resources**

**Voluntary Income**

Subscriptions are received on an annual basis for the year to 31 March and are time apportioned. 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 2021**

**1 ACCOUNTING POLICIES (continued)**

**Deferred Income**

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

**Government Grants**

Government grants receivable in respect of revenue items are credited to the statement of financial activities in the period in which they become receivable.

**(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 Ferny 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 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 acquired 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 Board, the estimated residual value is not materially different from the carrying amount in the financial statements.

Due to the Coronavirus pandemic, the freehold land and buildings have not been in full use and therefore depreciation has been restricted to 50% for the months from January to June 2021 (2020: April to December 2020).

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 2021**

**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 21	Year to 31 Dec 20
	£	£	£	£
Funds raised for development projects overseas	9,226	-	9,226	2,847
Government grants	56,055	-	56,055	106,352
Other grants and donations	990	2,000	2,990	2,031
	<b>66,271</b>	<b>2,000</b>	<b>68,271</b>	<b>111,230</b>

Included in funds raised for development of projects overseas is £Nil (2020: £Nil) recovered as Gift Aid.

All government grants relate to Coronavirus support grants (£51,900 (2020: £93,362) for Ferny Crofts Scout Activity Centre and £4,155(2020: £12,990) for County Support operations).

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

	Unrestricted	Restricted	Year to 31 Dec 20	Year to 31 Dec 20
	£	£	£	£
Membership subscriptions	740,417	-	740,417	700,349
Less subscriptions to HQ	(548,291)	-	(548,291)	(522,033)
County subscriptions	192,126	-	192,126	178,316
Other Income	19,021	-	19,021	10,866
County activities and events	63,559	-	63,559	48,573
	<b>82,580</b>	<b>-</b>	<b>82,580</b>	<b>59,439</b>
Ferny Crofts Scout Activity Centre	300,577	-	300,577	38,054
	<b>575,283</b>	<b>-</b>	<b>575,283</b>	<b>275,809</b>

As last year, the Board decided that cost savings resulting from the reduced level of travel and other expenses normally incurred in providing county support should be passed back to Districts by means of a rebate of membership subscription fees totalling £33,900 (2020: £67,886) which Districts may deduct from their 2022/23 membership fees payable in April 2022. This amount has been accrued in these financial statements and reduces County subscription income in 2021.

**HAMPSHIRE COUNTY SCOUT COUNCIL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

	Unrestricted £	Restricted £	Year to 31 Dec 21 £	Year to 31 Dec 20 £
Ferry Crofts Scout Activity Centre *	338,196	-	338,196	295,165
County admin, support and core team costs	187,213	1,750	188,963	162,201
County activities and event costs	64,842	-	64,842	53,025
	<b>590,251</b>	<b>1,750</b>	<b>592,001</b>	<b>510,391</b>

\* Including depreciation of £45,208 (2020: £38,402)

**5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS**

	Unrestricted £	Restricted £	Year to 31 Dec 21 £	Year to 31 Dec 20 £
Salaries and remuneration	109,734	-	109,734	92,907
Office costs	11,032	-	11,032	9,908
Travel costs	3,709	-	3,709	2,333
Insurance	1,710	-	1,710	1,517
Other costs	5,888	-	5,888	6,278
Depreciation	3,146	-	3,146	3,137
Accountancy and payroll	916	-	916	1,048
Professional fees	3,971	-	3,971	35
Governance costs (see note 7)	12,450	-	12,450	11,961
	<b>152,556</b>	<b>-</b>	<b>152,556</b>	<b>129,124</b>
Core team costs	34,657	1,750	36,407	33,077
	<b>187,213</b>	<b>1,750</b>	<b>188,963</b>	<b>162,201</b>

**6 GRANTS**

	Unrestricted £	Restricted £	Year to 31 Dec 21 £	Year to 31 Dec 20 £
Grants to individuals	906	-	906	712
Grants to scout groups	31,033	-	31,033	-
Grants to overseas development projects	8,504	-	8,504	4,127
	<b>40,443</b>	<b>-</b>	<b>40,443</b>	<b>4,839</b>

Grants to individuals and scout groups are made in order to enable Hampshire Scouts to undertake various scout projects and activities. Grants to overseas projects include amounts raised to fund specific projects overseas, generally associated with county expeditions.

**HAMPSHIRE COUNTY SCOUT COUNCIL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 GOVERNANCE COSTS**

	Unrestricted £	Restricted £	Year to 31 Dec 21 £	Year to 31 Dec 20 £
Travel & other meeting costs	1,109	-	1,109	1,069
AGM expenses	373	-	373	500
<b>Auditors' remuneration – audit work</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>4,500</b>
<b>Auditors' remuneration – non audit work</b>	<b>5,968</b>	<b>-</b>	<b>5,968</b>	<b>5,892</b>
	<b>12,450</b>	<b>-</b>	<b>12,450</b>	<b>11,961</b>

**8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES**

The average number of employees during the year was 16 (2020: 16). On average there were 11 full-time equivalent paid staff (2020: 10) employed in the Ferny Crofts Activity Centre and 4 full time equivalent paid staff (2020: 4) in County support functions. Salaries including employer's national insurance contributions amounted to £294,569 (2020: £276,190). Included within wages is £19,245 in relation to casual labour (2020: £129). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £5,232 (2020: £4,617) are paid by the Council into a defined contribution personal pension scheme administered by Scottish Widows on behalf of the Scout Association. Pension contributions of £13,809 (2020: £10,503) had not been invoiced as at the year end. Reimbursement of travelling and other expenses paid to 6 trustees amounted to £2,026 (2020: 3 trustees £1,786).

No trustee received any remuneration during the year for their role as trustee. One trustee received total remuneration (including pension) for their operations role of £39,337 (2020: £7,011). No trustee or other person related to the Council had any personal interest in any contract or transaction entered into by the Council during the year.



**HAMPSHIRE COUNTY SCOUT COUNCIL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9 FIXED ASSETS**

	<u>Freehold, Land and Buildings</u> £	<u>Equipment and Fittings</u> £	<u>Motor Vehicles</u> £	<u>Total</u> £
<b>COST</b>				
As at 1st January 2021	1,171,204	121,958	27,680	1,320,842
Additions at cost	-	14,969	-	14,969
Disposals	-	-	-	-
As at 31st December 2021	<u>1,171,204</u>	<u>136,927</u>	<u>27,680</u>	<u>1,335,811</u>
<b>DEPRECIATION</b>				
As at 1st January 2021	472,236	116,471	18,242	606,949
Depreciation charge for the year	42,357	3,637	2,360	48,354
Disposals	-	-	-	-
As at 31st December 2021	<u>514,593</u>	<u>120,108</u>	<u>20,602</u>	<u>655,303</u>
<b>NET BOOK VALUE</b>				
At 31st December 2021	<u>656,611</u>	<u>16,819</u>	<u>7,078</u>	<u>680,508</u>
<i>At 31st December 2020</i>	<u>698,968</u>	<u>5,487</u>	<u>9,438</u>	<u>713,893</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.

The charge for depreciation in 2021 was reduced during the period Ferny Crofts Scout Activity Centre was closed to reflect the reduced usage of the facilities.

**10 DEBTORS**

	31 Dec 21 £	31 Dec 20 £
Trade debtors	1,273	1,276
Prepayments and other debtors	10,327	8,423
Other Debtors	44	5,335
VAT	1,170	-
	<u>12,814</u>	<u>15,034</u>

**HAMPSHIRE COUNTY SCOUT COUNCIL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11 CREDITORS: DUE WITHIN ONE YEAR**

	<b>31 Dec 21</b>	<b>31 Dec 20</b>
	<b>£</b>	<b>£</b>
Trade creditors	19,109	4,621
Other taxation and social security	13,809	14,736
Accruals	56,232	27,042
Deposits in advance	93,533	103,143
Subscriptions in advance	88,374	130,490
Deferred Income	174,739	93,085
Monies held on behalf of districts	21,098	-
VAT	-	2,495
Loan	6,000	10,000
	<b>472,894</b>	<b>385,612</b>

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

**12 CREDITORS: DUE AFTER MORE THAN ONE YEAR**

	<b>31 Dec 21</b>	<b>31 Dec 20</b>
	<b>£</b>	<b>£</b>
Loan	-	6,000

**HAMPSHIRE COUNTY SCOUT COUNCIL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**13 UNRESTRICTED FUNDS:**

Movements in the Year	Balance at 1 Jan 21 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 21 £
<b>Designated Funds</b>					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferry Crofts Fund	129,691	352,587	338,196	-	144,082
Sections & Activities working capital	135,818	63,559	64,842	-	134,535
Mrs W S Hayward Legacy Fund	67,295	-	2,122	-	65,173
International Opportunity Fund	25,222	-	-	-	25,222
Inclusion in Scouting Fund	10,000	-	-	-	10,000
Future Activity Leader Development	7,237	-	-	-	7,237
Mike Everett Fund	9,019	-	-	-	9,019
	<b>1,157,045</b>	<b>416,146</b>	<b>405,160</b>	<b>-</b>	<b>1,168,031</b>
<b>General Funds</b>	<b>324,254</b>	<b>226,044</b>	<b>225,534</b>	<b>-</b>	<b>324,764</b>
<b>Total Unrestricted Funds</b>	<b>1,481,299</b>	<b>642,190</b>	<b>630,694</b>	<b>-</b>	<b>1,492,795</b>

**Designated Funds**

**The Fixed Asset Fund** represents the original value of assets donated plus additions thereto in the years 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** provides support to enable Hampshire Scouts to join overseas expeditions.

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

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

**The Mike Everett Fund**, originally established to support the provision of a Bursary Scheme at Ferry Crofts which no longer runs, 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 unbudgeted expenditure and also represent the charity's free reserves.

**HAMPSHIRE COUNTY SCOUT COUNCIL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14 RESTRICTED FUNDS: MOVEMENTS IN THE YEAR**

	Balance at 1 Jan 21 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 21 £
John Pearson Memorial Fund	1,327	-	-	-	1,327
Sport England	2,235	-	-	-	2,235
Freemasons' Grant	2,669	-	-	-	2,669
Lt Cmdr Bruce Fund	-	2,000	1,750	-	250
<b>Total Restricted Funds</b>	<b>6,231</b>	<b>2,000</b>	<b>1,750</b>	<b>-</b>	<b>6,481</b>

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

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.

The **Lt Cmdr 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 Bruce family have kindly offered to fund future such awards.

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted £	Designated £	Unrestricted £	Total £
<b>Fund balances at 31 December 2021</b>				
are represented by: -				
Net assets	6,481	1,168,031	324,764	1,499,276
Long term liabilities	-	-	-	-
<b>Total Net Assets</b>	<b>6,481</b>	<b>1,168,031</b>	<b>324,764</b>	<b>1,499,276</b>

**16 RELATED PARTY TRANSACTIONS**

At 31st December 2021 there was a loan from the Scout Association of £6,000 (2020: £16,000).