

HAMPSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 1015788

Details

Status Registered

Legal form Other

Registered 1992-12-16

Register [View on the Charity Commission register](#)

Contact

Address Hampshire County Scout Council
Ferny Crofts
Beaulieu Road
Beaulieu
Brockenhurst
SO42 7YQ

Phone 02380847847

Email county.office@hampshirescouts.org.uk

Website www.scouts-hants.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL,INTELLECTUAL,SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL,NATIONAL AND INTERNATIONAL COMMUNITIES.THE METHODS OF ACHIEVING THE AIM OF THE ASSOCIATION IS BY PROVIDING AN ENJOYABLE AND ATTRACTIVE SCHEME OF PROGRESSIVE TRAINING BASED ON THE SCOUT PROMISE AND LAW AND GUIDED BY ADULT LEADERSHIP.

Activities: The objectives of Hampshire County Scout Council are as a unit of the Scout Association. The purpose of the Scouting is to contribute to the development of young people in achieving their full physical,intellectual,social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** HAMPSHIRE
- Hampshire
- Portsmouth City
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,483,391	£1,461,221	£1,550,067	28
2023-12-31	£2,347,164	£2,348,036	£1,527,897	28
2022-12-31	£1,289,397	£1,259,904	£1,528,769	24
2021-12-31	£644,190	£632,444	£1,499,276	16
2020-12-31	£391,686	£515,230	-	-

Trustees

Name	Role	Appointed
Sarah Louise Thomas	Chair	2022-07-03
Arthur Barton-Hide		2025-07-15
David Wright		2025-03-18
Jack Dilly		2024-06-30
Jacqueline Dorothy Noakes		2017-06-29
Kerie Hamish Wallace		2022-07-03
Paul Andrew Bell		2019-06-20
Paul Hedges		2022-07-03
Robert Gath		2024-06-30

Accounts



HAMPSHIRE COUNTY SCOUT COUNCIL

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Registered Charity Number: 1015788

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

President	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
Past President	Lady Mary Fagan LG DCVO	
Deputy Presidents	Mr Simon McCowan	Lady Louisa Portal MBE DL
Vice Presidents	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	Mr Martin Mackey
	Mr Martin Rudd	Mr Tom Bell

Membership of the County Board of Trustees

Ex Officio: -

County Chair	Mrs Sarah Thomas
County Commissioner	Mr Paul Bell
County Youth Commissioner	Ms Zara Seymour
County Secretary	Mr James Redfearn (resigned 30 th June 2024)
County Treasurer	Mr John Natt (*resigned 18 th March 2025)
	Mr Robert Gath (*from 18 th March 2025)
Deputy County Treasurer	Mr Robert Gath (appointed 30 th June 2024 until *18 th March 2025)

Elected Members: -

County Deputy Chair	Mr Harrison Gorst (resigned 30 th June 2024)
East Cluster Representative	Mr Joshua Hensman (resigned 30 th June 2024)
	Mr Jack Dilly (appointed 30 th June 2024)
West Cluster Representative	Mrs Jackie Noakes
Ferry Crofts Sub Committee Chair	Mr Kerie Wallace
County Deputy Commissioner	Mr Paul Hedges
Deputy County Youth Commissioner	Dee Wright (*appointed 18 th March 2025)

*changes post year end but prior to the signing of these accounts.

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: - Isaac Treasure, Jamie Cooper and Joe Biondani. Arthur Hide was also a non-voting youth member who turned 18 within the year and has now been invited to vote. The County Commissioner and County Chairman are ex-officio members of all sub-committees.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Principal Appointments
(at 31 December 2024)

Name	Appointment
Mr Paul Bell	County Commissioner
Ms Zara Seymour	County Youth Commissioner
Mr Tom Hughes	Deputy County Youth Commissioner
Mr Paul Hedges	Deputy County Commissioner
Mr Peter Knott	Deputy County Commissioner - Programme
Mr Paul Hedges	Deputy County Commissioner – Support Team
Mr Keith Hawkins	Deputy County Commissioner – Volunteering Development
Mr Martin Rudd	Deputy County Commissioner – Community Support
Mrs Sarah Anderson	Deputy County Commissioner – District Support Hampshire West
Mr Paul Hedges	Deputy County Commissioner – District Support Hampshire East
Mr Michael Baxter	Assistant County Commissioner - D of E & Top Awards
Mr Andrew Chatwin	Assistant County Commissioner (County Section Support)
Mr Simon Mainwaring	Assistant County Commissioner (Section Support) - Cub Scouts
Mr Sean Reeves	Assistant County Commissioner (Section Support) – Cub Scouts
Mr Michael Collins	Assistant County Commissioner (Section Support) - Beaver Scouts
Mrs Amanda Wallace	Assistant County Commissioner (Section Support) – Squirrel Scouts
Mr Jack Tracy	Assistant County Commissioner - Media & Communications
Mr Dave Pannell	Assistant County Commissioner - Adventure
Mr Julian Sore	Assistant County Commissioner - International
Mrs Sheridan O'Shea	Assistant County Commissioner - Inclusion
Mr Kerie Wallace	Assistant County Commissioner - Ferny Crofts
Mr Kerie Wallace	Chair – Ferny Crofts Management Committee
Mrs Susan Brakewell	County Chaplain
Mr Jon Whitaker	County Appointments Chair
Mr Russ Parke	County Appointments Secretary
Mr John Stevens	Hampshire Scouts in Hospitals

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

Tel: 02380 847847

Email: County.office@hampshirescouts.org.uk

Website: www.hampshirescouts.org.uk

Hampshire Twitter: @hampshirescouts

Registered Charity Number: 1015788

Scout Association Registration Number: 120

Principal Bankers: HSBC Bank PLC, Winchester Branch

Auditors: Shaw Gibbs (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 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2024.

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.

Ferny 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.

The County Commissioner's report on page 8 provides an overview of the achievements of 2024 and our plans for the future.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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, 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.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

- 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.

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.

2024 Financial Review

The year to 31 December 2024 has produced an improved result. Scouting numbers continued to increase, and numbers have now returned to pre Covid levels. During the year under review the results revealed a surplus of £22,170 (prior year deficit of £872)

The result achieved for the year is a testament to the hard work of those involved in both County Office and Ferny Crofts. At County level there is continued investment in the development of Scouting in Hampshire which should assist in efforts to increase scouting numbers.

Membership subscriptions income in 2024 was £328,383 a healthy increase over that achieved for the prior year. Grants and donations received decreased from the prior year figure of £48,938 to £7,353 and interest received on cash deposits increased to £35,309 (prior year £25,184).

County activities reported large decreases in income over the prior year due to two large scouting events coming to fruition in that year. The Ferny Crofts activity centre however has reported an increase in income.

As at the year-end total funds were £1,550,067 (2023 £1,527,897).

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024, the County had a total of £329,697 in its General Reserve and Designated and Restricted reserves of £1,216,231 and £4,139 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 and building societies. Investments have been made to maximise interest returns whilst retaining liquidity. 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.



Sarah Thomas

Trustee



Robert Gath

Trustee

3 June 2025

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Hampshire Scouts County Commissioner's Annual Report

2024 has been both a fantastic, and also a difficult year for Scouting across the county. It has been fantastic in that the growth of Squirrel Dreys around the county has been amazing, at the annual County Squirrel Fun Day, we celebrated opening our 100th Squirrel Drey in Hampshire, we now have expressions of interest taking us over 130 Dreys. We are the county in the United Kingdom that has the most Squirrel Dreys, and I have been championing our youngest section since I was given this role three years ago. Squirrels are our youngest section for boys and girls from 4 to 6 years old, this will become the default entry point for children into the Scout Association, and if the Drey opening is done correctly, usually adults are more willing to get involved in volunteering with their children at this age. One of our focuses for 2025 will be filling the holes in the county, where we have a Scout Group without a Squirrel Drey.

It has been a difficult year because we are still suffering from the remnants of the Covid years. It is becoming increasingly more difficult to get adults to commit to becoming a uniformed Leader in our Sections. Everyone is willing to get involved at the edges, however getting full commitment into a uniformed leadership role is a challenge. Even worse than this, getting Adult Leaders to take on volunteer management is even harder, the Scout Association has some excellent Leader training for these roles, however people are now reluctant to commit their time which is a shame.

As I type this report, we have just finalised our Annual Census figures for the year. Hampshire Scouts will remain the largest Scout County in the United Kingdom by a huge margin, the number of young people that we have went up by 5.9% which believe it or not, is disappointing. We have a fantastic team of Growth and Development Officers in Hampshire, and we have an unlimited potential for recruiting young people, what limits us is fewer adults who are willing to be adult volunteers in our Sections. The number of Adult Leaders that we had in the county at Annual Census went down by 4.5% which is a concern. As a county we are having a brainstorm day where we can assess how we can address the reduction in adult volunteers, it will become one of the main focuses for us in 2025. We need to find out what is preventing adults from getting involved and staying with us.

Hampshire County Scouts has led the way in offering Mental Health First Aid Courses to our Leaders, again due to the aftermath of Covid, more and more young people and adults are experiencing mental health issues. Even after undertaking the training that we can offer, our leaders are only able to spot potential issues and are not qualified to treat issues. Hampshire Scouts have mandated that for any international trips the leadership teams must have at least two adults that have taken our Mental Health First Aid training. The training is offered free of charge to leaders in Hampshire Scouts and the costs are met by Hampshire County Scouts.

Having taken a team of 11 up to Manchester back in 2022, the Scout Transformation process has now started to be rolled out. The transformation is all about improving the volunteer's experience when joining and having a role within the Scout Association. The improvements start with a new welcome process for volunteers, but also includes updated training, a new Adult Membership system and many other changes that will gradually improve an adult's experience when they volunteer for the Scout Association.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Being the Lead Volunteer for a county the size of Hampshire is not an easy task, however it is made easier by the dedication and time given by the volunteers and supporters around the county. I have an amazing county team, and I am very grateful to have them beside me in the County Leadership Team, I would like to take this opportunity to thank the Regional Lead Volunteer for the South East of England, James Palin, who works behind the scenes to support the team in Hampshire. I would also like to thank our President, Deputy and Vice Presidents, the uniformed leaders, Non-Members, Trustees and everyone else that helps us to deliver such fantastic Scout experiences to the young people around Hampshire. I would also like to extend my thanks to the young people around the county, as long as we have you in our youth sections, it shows that we are doing something right.

It remains a pleasure and an honour to hold this role, and I am eternally grateful to have this amazing opportunity to be able to influence the Scouting experiences that we can provide to our young people.

Paul Bell

County Commissioner

Hampshire Scouts

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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 3 June 2025, and signed on their behalf by:



Robert Gath

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 2024 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 2024, 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.

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

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

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 trustees' report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient 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 10], 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 the Act and relevant regulations made or having effect thereunder.

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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

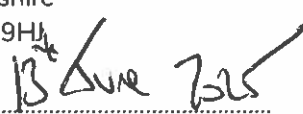
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.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



Shaw Gibbs (Audit) Limited (Chartered Certified Accountants & Statutory Auditors)
25 St Thomas Street, Winchester
Hampshire
SO23 9HU

Date  13th June 2025

Shaw Gibbs (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 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Year to 31 December 2024 £	Total Year to 31 December 2023 £
Incoming resources					
Grants and donations received	2	6,353	1,000	7,353	48,938
Membership subscriptions	3	328,383	-	328,383	294,949
Investment income		35,309	-	35,309	25,184
Total incoming resources from generated funds		370,045	1,000	371,045	369,071
Incoming resources from charitable activities					
County activities	3	284,479	-	284,479	1,300,215
Ferny Crofts Scout activity centre	3	827,867	-	827,867	677,878
Total incoming resources from charitable activities		1,112,346	-	1,112,346	1,978,093
TOTAL INCOMING RESOURCES		1,482,391	1,000	1,483,391	2,347,164
Resources expended on charitable activities					
County activities	4	661,597	1,000	662,597	1,651,399
Ferny Crofts Scout activity centre	4	781,674	760	782,434	679,976
Grants and donations	6	16,190	-	16,190	16,661
Total resources expended in relation to charitable activities		1,459,461	1,760	1,461,221	2,348,036
TOTAL RESOURCES EXPENDED		1,459,461	1,760	1,461,221	2,348,036
NET INCOMING RESOURCES		22,930	(760)	22,170	(872)
Transfers between funds		525	(525)	-	-
NET MOVEMENT IN FUNDS		23,455	(1,285)	22,170	(872)
Funds brought forward at 1 January 2024		1,522,473	5,424	1,527,897	1,528,769
Funds carried forward at 31 December 2024	12, 13	1,545,928	4,139	1,550,067	1,527,897

The Notes form part of these Financial Statements.

HAMPSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	31 December 2024 £	31 December 2023 £
FIXED ASSETS			
Tangible assets	9	949,740	640,310
CURRENT ASSETS			
Stocks		26,738	22,589
Debtors	10	49,207	48,711
Cash at bank and deposits held		789,139	1,184,694
		<u>865,084</u>	<u>1,255,994</u>
CREDITORS: DUE WITHIN ONE YEAR	11	<u>264,757</u>	<u>368,407</u>
NET CURRENT ASSETS		600,327	887,587
CREDITORS: DUE AFTER MORE THAN ONE YEAR		-	-
NET ASSETS		<u><u>1,550,067</u></u>	<u><u>1,527,897</u></u>
Represented by: -			
UNRESTRICTED FUNDS			
General funds	12	329,697	347,397
Designated funds	12	1,216,231	1,175,076
RESTRICTED FUNDS	13	4,139	5,424
TOTAL FUNDS		<u><u>1,550,067</u></u>	<u><u>1,527,897</u></u>

Approved by the Board of Trustees

on 31st June 2025

and signed on their behalf by:

Sarah Thomas



Robert Gath



The Notes form part of these Financial Statements.

HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF CASH FLOWS
YEAR ENDING 31 DECEMBER 2024

		Year to 31 Dec 24 £	Year to 31 Dec 23 £
Net cash inflow/ (outflow) from operating activities	1	(36,056)	(251,973)
Investing activities			
Purchase of tangible fixed assets		(359,499)	(46,562)
		(359,499)	(46,562)
Increase/ (decrease) in cash in the period		(395,555)	(298,535)
Cash at 1 January 2024 (2023)		1,184,694	1,483,229
Cash at 31 December 2024 (2023)		789,139	1,184,694

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

Net incoming/ (outgoing) resources	22,170	(872)
Depreciation charges	50,069	49,325
(Increase)/ decrease in stocks	(4,149)	(2,938)
(Increase)/ decrease in debtors	(496)	(1,162)
Increase/ (decrease) in creditors	(103,650)	(296,326)
Net cash inflow/ (outflow) from operating activities	(36,056)	(251,973)

HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 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 2024

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.

Donated Assets

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

(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.

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.

HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES (continued)

(f) Stock

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

(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 24 £	Year to 31 Dec 23 £
Funds raised for development projects overseas	4,659	-	4,659	4,282
Other grants and donations	1,694	1,000	2,694	44,656
	6,353	1,000	7,353	48,938

Included in funds raised for development of projects overseas is £Nil (2023: £Nil) recovered as Gift Aid.

Included in other grants and donations are donated assets valued at market value upon receipt of £Nil (2023: £28,800).

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

	Unrestricted £	Restricted £	Year to 31 Dec 24 £	Year to 31 Dec 23 £
Membership subscriptions	1,033,532	-	1,033,532	948,588
Less subscriptions to HQ	(705,149)	-	(705,149)	(653,639)
County subscriptions	328,383	-	328,383	294,949
Other Income	14,986	-	14,986	22,520
County activities and events	269,493	-	269,493	1,277,695
	284,479	-	284,479	1,300,215
Ferny Crofts Scout Activity Centre	827,867	-	827,867	677,878
	1,440,729	-	1,440,729	2,273,042

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	Unrestricted £	Restricted £	Year to 31 Dec 24 £	Year to 31 Dec 23 £
Ferny Crofts Scout Activity Centre *	781,674	760	782,434	679,976
County admin, support and core team costs	404,273	1,000	405,273	354,889
County activities and event costs	257,324	-	257,324	1,296,510
	1,443,271	1,760	1,445,031	2,331,375

* Including depreciation of £45,124 (2023: £43,432)

5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 24 £	Year to 31 Dec 23 £
Salaries and remuneration	236,139	-	236,139	198,169
Office costs	14,579	-	14,579	15,032
Travel costs	8,132	-	8,132	8,224
Insurance	6,166	-	6,166	1,660
Other costs	15,082	-	15,082	9,823
Depreciation	4,945	-	4,945	5,893
Accountancy and payroll	703	-	703	684
Professional fees	5,035	-	5,035	-
Governance costs (see note 7)	26,770	-	26,770	28,345
	317,551	-	317,551	267,830
Core team costs	86,722	1,000	87,722	87,059
	404,273	1,000	405,273	354,889

6 GRANTS

	Unrestricted £	Restricted £	Year to 31 Dec 24 £	Year to 31 Dec 23 £
Grants to individuals	4,540	-	4,540	6,168
Grants to scout groups	6,600	-	6,600	5,364
Grants to overseas development projects	5,050	-	5,050	5,129
	16,190	-	16,190	16,661

Grants to individuals and scout groups are made in order to enable Hampshire Scouts to assist growth and 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 2024**

7 GOVERNANCE COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 24 £	Year to 31 Dec 23 £
Travel & other meeting costs	3,478	-	3,478	2,400
AGM expenses	7,092	-	7,092	3,925
Auditors' remuneration – audit work	10,800	-	10,800	7,000
Auditors' remuneration – non audit work	5,400	-	5,400	15,020
	26,770	-	26,770	28,345

8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

The average number of employees during the year was 29 (2023: 28). On average there were 19 full-time equivalent paid staff (2023: 19) employed in the Ferny Crofts Activity Centre and 7 full time equivalent paid staff (2023: 6) in County support & development functions.

Salaries including employer's national insurance contributions amounted to £659,932 (2023: £544,005). Included within wages is £31,527 in relation to casual labour (2023: £28,702). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £10,776 (2023: £9,134) 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 £6,492 (2023: £5,848) were outstanding at the year end.

Reimbursement of travelling and other expenses paid to 5 trustees amounted to £5,283 (2023: 5 trustees £5,558).

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 £25,876 (2023: £51,332). 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 2024

9 FIXED ASSETS

	Freehold, Land and Buildings	Equipment and Fittings	Motor Vehicles	Total
	£	£	£	£
COST				
As at 1st January 2024	1,226,606	142,988	27,680	1,397,274
Additions at cost	355,854	3,645	-	359,499
Disposals	-	-	-	-
As at 31st December 2024	1,582,460	146,633	27,680	1,756,773
DEPRECIATION				
As at 1st January 2024	600,211	133,054	23,699	756,964
Depreciation charge for the year	43,007	6,067	995	50,069
Disposals	-	-	-	-
As at 31st December 2024	643,218	139,121	24,694	807,033
NET BOOK VALUE				
At 31st December 2024	939,242	7,512	2,986	949,740
At 31st December 2023	626,395	9,934	3,981	640,310

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.

Included within freehold land & building addition costs were £306,577 relating to assets under construction at the year end.

10 DEBTORS

	31 Dec 24	31 Dec 23
	£	£
Trade debtors	26,028	20,684
Prepayments	8,786	21,378
Other Debtors	6,732	6,649
VAT	7,661	-
	49,207	48,711

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 CREDITORS: DUE WITHIN ONE YEAR

	31 Dec 24 £	31 Dec 23 £
Trade creditors	23,913	22,501
Other taxation and social security	18,006	5,848
Accruals	33,467	34,741
Deposits in advance	99,846	134,291
Subscriptions in advance	83,775	77,278
Deferred Income	4,750	91,841
Monies held on behalf of districts	1,000	1,000
VAT	-	907
	264,757	368,407

12 UNRESTRICTED FUNDS:

Movements in the Year	Balance at 1 Jan 24 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 24 £
Designated Funds					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferry Crofts Fund	223,080	827,867	782,094	-	268,853
Sections & Activities working capital	115,974	269,493	257,324	(18,825)	109,318
Mrs W S Hayward Legacy Fund	15,224	-	15,224	-	-
International Opportunity Fund	20,782	-	-	17,206	37,988
Inclusion in Scouting Fund	11,544	-	2,088	-	9,456
Future Activity Leader Development	7,237	-	-	-	7,237
Mike Everett Fund	8,472	-	-	-	8,472
Heritage Fund	-	-	-	2,144	2,144
	1,175,076	1,097,360	1,056,730	525	1,216,231
General Funds	347,397	385,031	402,731	-	329,697
Total Unrestricted Funds	1,522,473	1,482,391	1,459,461	525	1,545,928

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.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 Ferny Crofts which no longer runs, has been re-designated to provide grants to enable young staff to obtain outdoor activity qualifications.

The Heritage Fund has been designated by the trustees to be used to purchase Scout memorabilia.

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.

13 RESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	Balance at 1 Jan 24 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 24 £
John Pearson Memorial Fund	1,327	-	-	-	1,327
Sport England	1,177	-	420	-	757
Freemasons' Grant	2,530	-	-	(525)	2,005
Lt Cmdr Bruce Fund	50	1,000	1,000	-	50
Barker Mill Foundation	340	-	340	-	-
Total Restricted Funds	5,424	1,000	1,760	(525)	4,139

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.

The Barker Mill Foundation was established by a contribution towards support disability access equipment for Ferny Crofts.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted £	Designated £	Unrestricted £	Total £
Fund balances at 31 December 2024				
are represented by: -				
Net assets	4,139	1,216,231	329,697	1,550,067
Long term liabilities	-	-	-	-
Total Net Assets	4,139	1,216,231	329,697	1,550,067

15 FINANCIAL COMMITMENTS

Contractual commitments for the acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £115,791 (2023: £16,799).

Accounts



HAMPSHIRE COUNTY SCOUT COUNCIL

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

President	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
Past President	Lady Mary Fagan LG DCVO	
Deputy Presidents	Mr Simon McCowan	Lady Louisa Portal MBE DL
Vice Presidents	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	Mr Martin Mackey
	Mr Martin Rudd	Mr Tom Bell

Membership of the County Board of Trustees

Ex Officio: -

County Chair	Mrs Sarah Thomas
County Commissioner	Mr Paul Bell
County Youth Commissioner	Ms Zara Seymour
County Secretary	Mr James Redfearn
County Treasurer	Mr John Natt

Elected Members: -

County Deputy Chair	Mr Harrison Gorst
East Cluster Representative	Mr Dominic Howells (resigned 25 th June 2023)
	Mr Joshua Hensman (appointed 25 th June 2023)
West Cluster Representative	Mrs Jackie Noakes
Ferny Crofts Sub Committee Chair	Mr Kerie Wallace
County Deputy Commissioner	Mr Paul Hedges

Nominated members: -

Mr Joseph Dawson (non-voting member) (resigned 25th June 2023)

Co-opted by the Trustees: -

Hampshire County Council Co-opted Member Mr Adam Jackman (resigned 19th September 2023)

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: - Coby Fleetwood, Arthur Hide and Dee Wright. The County Commissioner and County Chairman are ex-officio members of all sub-committees.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Principal Appointments
(at 31 December 2023)

Name	Appointment
Mr Paul Bell	County Commissioner
Ms Zara Seymour	County Youth Commissioner
Mr Tom Hughes	Deputy County Youth Commissioner
Mr Paul Hedges	Deputy County Commissioner
Mr Peter Knott	Deputy County Commissioner - Programme
Mr Paul Hedges	Deputy County Commissioner – Support Team
Mr Keith Hawkins	Deputy County Commissioner – Volunteering Development
Mr Martin Rudd	Deputy County Commissioner – Community Support
Mrs Sarah Anderson	Deputy County Commissioner – District Support Hampshire West
Mr Paul Hedges	Deputy County Commissioner – District Support Hampshire East
Mr Michael Baxter	Assistant County Commissioner - D of E & Top Awards
Mr Andrew Chatwin	Assistant County Commissioner (County Section Support)
Mr Simon Mainwaring	Assistant County Commissioner (Section Support) - Cub Scouts
Mr Sean Reeves	Assistant County Commissioner (Section Support) – Cub Scouts
Mr Michael Collins	Assistant County Commissioner (Section Support) - Beaver Scouts
Mrs Amanda Wallace	Assistant County Commissioner (Section Support) – Squirrel Scouts
Mr Sam Poole	Assistant County Commissioner - Media & Communications
Mr Dave Pannell	Assistant County Commissioner - Adventure
Mr Julian Sore	Assistant County Commissioner - International
Mrs Sheridan O'Shea	Assistant County Commissioner - Inclusion
Mr Kerie Wallace	Assistant County Commissioner - Ferny Crofts
Mr Kerie Wallace	Chair – Ferny Crofts Management Committee
Mrs Susan Brakewell	County Chaplain
Mr Jon Whitaker	County Appointments Chair
Mr Russ Parke	County Appointments Secretary
Mr John Stevens	Hampshire Scouts in Hospitals

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

Tel: 02380 847847

Email: County.office@hampshirescouts.org.uk

Website: 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

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2023.

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.

The County Commissioner's report on page 8 provides an overview of the achievements of 2023 and our plans for the future.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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, 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.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

- 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.

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. This continued into 2022. In addition, the Board has agreed to fund the rebadging costs incurred by Districts and Groups as a result of the District reorganisation programme.

2023 Financial Review

The year to 31 December 2023 has produced an acceptable result in a difficult but improving situation. Scouting numbers continued to increase but, numbers have not yet returned to pre Covid levels however, the 2024 census of members has revealed another increase in numbers. During the year under review the results revealed an effective break-even situation with a small deficit of £872 (prior year surplus of £29,493)

The result achieved for the year is a testament to the hard work of those involved in both County Office and Ferny Crofts. At County level there is continued investment in the development of Scouting in Hampshire which should assist in efforts to increase scouting numbers to pre Covid levels and beyond.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Membership subscriptions income in 2023 was £294,949 a healthy increase over that achieved for the prior year. Grants and donations received increased from the prior year low of £13,158 to £48,938 and interest received on cash deposits increased to £25,184 (prior year £5,378).

County activities and Ferny Crofts activity centre reported large increases in income over the prior year due to two large scouting events coming to fruition. Coupled with increasing revenue streams costs increased to reflect the increased activity at County level and in the operation of Ferny Crofts activity centre.

As at the year-end total funds were £1,527,897 (2022 £1,528,769).

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 2023, the County had a total of £347,397 in its General Reserve and Designated and Restricted reserves of £1,175,076 and £5,424 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. During the year under review funds held by the Scout Association were returned to the County and investments have been made to maximise interest returns whilst retaining liquidity. 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.

Sarah Thomas

Trustee

James Redfearn

Trustee

14 May 2024

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Hampshire Scouts County Commissioner's Annual Report

The Scout Movement is as relevant today as it has ever been, we strive to help prepare our Young People to take a better place in society. By constantly providing interesting activities and skills, our leaders are ensuring that regardless of how mad the world around us becomes, the young people in our County can count on us.

At this year's Census we had 19,337 young people and 6,784 adults, with our total numbers increasing by 1.8%, in light of the current trend for Sports Club and Youth Organisation membership numbers going down due to families having to make cost savings in the current cost of living crisis, this is an amazing achievement. We have also now exceeded our pre-Covid numbers by 316 people, so that means that we can now stop looking to the past and focus on success in the future.

It is very exciting to be able to report that during this year we have opened an additional 31 Squirrel Dreys, bringing our total up to 84. This is an incredible achievement and is a credit to our Squirrels Team. We will very soon be the first county in the United Kingdom to have opened our 100th Squirrel Drey which will be a fantastic milestone. In fact, by the time you get to read this we will be striving towards 150 Squirrel Dreys open in the county.

Hampshire remains the largest Scout County in the United Kingdom, based on the number of young people and adults that we have. The next County below us is Kent which has 5,000 fewer members. That makes this role an incredible thing to be involved in, it is a huge responsibility, but is also very rewarding, and I am surrounded by a fantastic team who help to make things happen.

Last Summer had 147 young people and 16 adults undertaking a trip to the World Scout Jamboree in South Korea, as has been covered in the press, the event was far from what was expected, however the Leadership team adapted to the changing situation and the Young People had an amazing time. We also had 195 young people and 23 adults attending Project 23 which is an expedition through Austria, the Czech Republic and Germany. The project was a massive success, and I must thank our International Team and the adults who supported them on taking our young people on this life changing adventure. Our thoughts are now looking towards the next adventure. These trips will provide our young people and adults with some unforgettable experiences which they will be able to use in their future lives.

This year were all incredibly proud as young people from around the county represented us at the Queen's Lying in State and also at the King's Coronation. These were occasions that will hopefully only happen once in a person's lifetime, and we are very proud of these Young People and grateful for their time. Because of the tragic death of our Monarch and Patron, 2023 was the only year when we have been able to celebrate the awarding of both the Queen's Scout Award and the King's Scout Award at the same event.

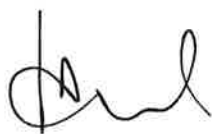
Over the next 12 months, the Scout Association will be gradually transforming, changing the way we welcome adults, changing the way that we deliver training, bringing our Governance up to date, introducing

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

new membership systems for our adults and afterwards also young people, changing our role titles to make them more relevant and understandable. I will become the Lead Volunteer for Scouts in Hampshire. Change can be very emotive and stressful; however, we have a team of people that will work with the various teams around the County, helping people to understand and adapt to the changes. This year we have already educated our Leaders on the changes that are heading in our direction later this year.

The inquest of the Great Orme Tragedy in which a youth member of the Scout Movement tragically died, has reinforced how important it is for our Leaders and Trustees to remain up to date with their Mandatory training. People have been Suspended or removed from roles due to non-compliance and it will remain the focus of myself, and the management teams around the county to ensure that we do everything within our powers to deliver safe Scouting for our young people.

We have a very diverse and successful County; this is because of the dedication and time given by our volunteers and supporters. I would therefore like to thank on your behalf, our President, Deputy and Vice Presidents, the Uniformed Leaders, Occasional Helpers, Trustees, and anyone else that helps us to deliver such fantastic Scout experiences to the young people in Hampshire, I would also like to extend my thanks to the young people throughout the county, without whom, there would be no fun in this 'hobby' of ours.



Paul Bell

County Commissioner

Hampshire Scouts

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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 14 May 2024, 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 2023 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 2023, 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 12], 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
Statutory Auditors
25 St Thomas Street, Winchester
Hampshire
SO23 9HJ

Date 15th May 2024

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 2023**

				Total Year to 31 December 2023	Total Year to 31 December 2022
	Note	Unrestricted Funds £	Restricted Funds £	£	£
Incoming resources					
Grants and donations received	2	45,938	3,000	48,938	13,158
Membership subscriptions	3	294,949	-	294,949	243,197
Investment income		25,184	-	25,184	5,378
Total incoming resources from generated funds		366,071	3,000	369,071	261,733
Incoming resources from charitable activities					
County activities	3	1,300,215	-	1,300,215	368,808
Ferny Crofts Scout activity centre	3	677,878	-	677,878	658,856
Total incoming resources from charitable activities		1,978,093	-	1,978,093	1,027,664
TOTAL INCOMING RESOURCES		2,344,164	3,000	2,347,164	1,289,397
Resources expended on charitable activities					
County activities	4	1,647,731	3,668	1,651,399	625,655
Ferny Crofts Scout activity centre	4	679,976	-	679,976	618,621
Grants and donations	6	16,661	-	16,661	15,628
Total resources expended in relation to charitable activities		2,344,368	3,668	2,348,036	1,259,904
TOTAL RESOURCES EXPENDED		2,344,368	3,668	2,348,036	1,259,904
NET INCOMING RESOURCES		(204)	(668)	(872)	29,493
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(204)	(668)	(872)	29,493
Funds brought forward at 1 January 2023		1,522,677	6,092	1,528,769	1,499,276
Funds carried forward at 31 December 2023	12, 13	1,522,473	5,424	1,527,897	1,528,769

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2023**

		31 December 2023 £	31 December 2022 £
	Note		
FIXED ASSETS			
Tangible assets	9	640,310	643,073
CURRENT ASSETS			
Stocks		22,589	19,651
Debtors	10	48,711	47,549
Cash at bank and deposits held		1,184,694	1,483,229
		<u>1,255,994</u>	<u>1,550,429</u>
CREDITORS: DUE WITHIN ONE YEAR	11	<u>368,407</u>	<u>664,733</u>
NET CURRENT ASSETS		887,587	885,696
CREDITORS: DUE AFTER MORE THAN ONE YEAR		-	-
NET ASSETS		<u><u>1,527,897</u></u>	<u><u>1,528,769</u></u>
Represented by: -			
UNRESTRICTED FUNDS			
General funds	12	347,397	344,248
Designated funds	12	1,175,076	1,178,429
RESTRICTED FUNDS	13	5,424	6,092
TOTAL FUNDS		<u><u>1,527,897</u></u>	<u><u>1,528,769</u></u>

Approved by the Board of Trustees
on 14 May 2024

and signed on their behalf by:

Sarah Thomas

John Natt

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF CASH FLOWS
YEAR ENDING 31 DECEMBER 2023**

		Year to 31 Dec 23 £	Year to 31 Dec 22 £
Net cash inflow/ (outflow) from operating activities	1	(251,973)	234,286
Investing activities			
Purchase of tangible fixed assets		(46,562)	(14,901)
		(46,562)	(14,901)
Increase/ (decrease) in cash in the period		(298,535)	219,385
Cash at 1 January 2023 (2022)		1,483,229	1,263,844
Cash at 31 December 2023 (2022)		1,184,694	1,483,229

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

Net incoming/ (outgoing) resources	(872)	29,493
Depreciation charges	49,325	52,336
(Increase)/ decrease in stocks	(2,938)	(4,647)
(Increase)/ decrease in debtors	(1,162)	(34,735)
Increase/ (decrease) in creditors	(296,326)	191,839
Net cash inflow/ (outflow) from operating activities	(251,973)	234,286

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 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.

Deferred Income

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

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES (continued)

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.

Donated Assets

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

(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.

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 2023**

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 23 £	Year to 31 Dec 22 £
Funds raised for development projects overseas	4,282	-	4,282	2,758
Government grants	-	-	-	2,000
Other grants and donations	41,656	3,000	44,656	8,400
	45,938	3,000	48,938	13,158

Included in funds raised for development of projects overseas is £Nil (2022: £Nil) recovered as Gift Aid.

All government grants relate to Coronavirus support grants £Nil (2022: £2,000) for Ferny Crofts Scout Activity Centre and £Nil (2022: £Nil) for County Support operations.

Included in other grants and donations are donated assets valued at market value upon receipt of £28,800 (2022: £6,000).

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

	Unrestricted £	Restricted £	Year to 31 Dec 23 £	Year to 31 Dec 22 £
Membership subscriptions	948,588	-	948,588	843,450
Less subscriptions to HQ	(653,639)	-	(653,639)	(600,253)
County subscriptions	294,949	-	294,949	243,197
Other Income	22,520	-	22,250	23,896
County activities and events	1,277,695	-	1,277,695	344,912
	1,300,215	-	1,300,215	368,808
Ferny Crofts Scout Activity Centre	677,878	-	677,878	658,856
	2,273,042	-	2,273,042	1,270,861

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	Unrestricted £	Restricted £	Year to 31 Dec 23 £	Year to 31 Dec 22 £
Ferny Crofts Scout Activity Centre *	679,976	-	679,976	618,621
County admin, support and core team costs	351,221	3,668	354,889	280,997
County activities and event costs	1,296,510	-	1,296,510	344,658
	2,327,707	3,668	2,331,375	1,244,276

* Including depreciation of £43,432 (2022: £46,276)

5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 23 £	Year to 31 Dec 22 £
Salaries and remuneration	198,169	-	198,169	151,333
Office costs	15,032	-	15,032	15,356
Travel costs	8,224	-	8,224	6,763
Insurance	1,660	-	1,660	1,846
Other costs	9,823	-	9,823	16,303
Depreciation	5,893	-	5,893	6,060
Accountancy and payroll	684	-	684	1,172
Professional fees	-	-	-	-
Governance costs (see note 7)	28,345	-	28,345	20,210
	267,830	-	267,830	219,043
Core team costs	83,391	3,668	87,059	61,954
	351,221	3,668	354,889	280,997

6 GRANTS

	Unrestricted £	Restricted £	Year to 31 Dec 23 £	Year to 31 Dec 22 £
Grants to individuals	6,168	-	6,168	5,882
Grants to scout groups	5,364	-	5,364	7,246
Grants to overseas development projects	5,129	-	5,129	2,500
	16,661	-	16,661	15,628

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 2023**

7 GOVERNANCE COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 23 £	Year to 31 Dec 22 £
Travel & other meeting costs	2,400	-	2,400	3,756
AGM expenses	3,925	-	3,925	2,714
Auditors' remuneration – audit work	7,000	-	7,000	7,000
Auditors' remuneration – non audit work	15,020	-	15,020	6,740
	28,345	-	28,345	20,210

8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

The average number of employees during the year was 28 (2022: 24). On average there were 19 full-time equivalent paid staff (2022: 18) employed in the Ferny Crofts Activity Centre and 6 full time equivalent paid staff (2022: 6) in County support & development functions.

Salaries including employer's national insurance contributions amounted to £544,005 (2022: £441,320). Included within wages is £28,702 in relation to casual labour (2022: £18,877). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £9,134 (2022: £7,810) 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 £5,848 (2022: £34,059) had not been invoiced as at the year end.

Reimbursement of travelling and other expenses paid to 5 trustees amounted to £5,558 (2022: 7 trustees £8,720).

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 £51,332 (2022: £44,613). 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 2023**

9 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 2023	1,180,044	142,988	27,680	1,350,712
Additions at cost	46,562	-	-	46,562
Disposals	-	-	-	-
As at 31st December 2023	1,226,606	142,988	27,680	1,397,274
DEPRECIATION				
As at 1st January 2022	558,686	126,581	22,372	707,639
Depreciation charge for the year	41,525	6,473	1,327	49,325
Disposals	-	-	-	-
As at 31st December 2022	600,211	133,054	23,699	756,964
NET BOOK VALUE				
At 31st December 2023	626,395	9,934	3,981	640,310
At 31st December 2022	621,358	16,407	5,308	643,073

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.

10 DEBTORS

	31 Dec 23 £	31 Dec 22 £
Trade debtors	20,684	23,025
Prepayments and other debtors	21,378	19,682
Other Debtors	6,649	4,842
	48,711	47,549

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 CREDITORS: DUE WITHIN ONE YEAR

	31 Dec 23 £	31 Dec 22 £
Trade creditors	22,501	20,769
Other taxation and social security	5,848	34,059
Accruals	34,741	34,143
Deposits in advance	134,291	110,121
Subscriptions in advance	77,278	63,116
Deferred Income	91,841	396,727
Monies held on behalf of districts	1,000	1,000
VAT	907	4,798
	368,407	664,733

12 UNRESTRICTED FUNDS:

Movements in the Year	Balance at 1 Jan 23 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 23 £
Designated Funds					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferny Crofts Fund	194,317	706,678	677,915	-	223,080
Sections & Activities working capital	134,789	1,277,695	1,296,510	-	115,974
Mrs W S Hayward Legacy Fund	30,224	-	15,000	-	15,224
International Opportunity Fund	20,402	380	-	-	20,782
Inclusion in Scouting Fund	10,000	10,000	8,456	-	11,544
Future Activity Leader Development	7,237	-	-	-	7,237
Mike Everett Fund	8,697	-	225	-	8,472
	1,178,429	1,994,753	1,998,106	-	1,175,076
General Funds	344,248	349,411	346,262	-	347,397
Total Unrestricted Funds	1,522,677	2,344,164	2,344,368	-	1,522,473

Designated Funds

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

The Ferny Crofts Fund represents surplus funds generated by the Ferny 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.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 Ferny 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.

13 RESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	Balance at 1 Jan 23 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 23 £
John Pearson Memorial Fund	1,327	-	-	-	1,327
Sport England	2,235	-	1,058	-	1,177
Freemasons' Grant	2,530	-	-	-	2,530
Lt Cmdr Bruce Fund	-	1,000	950	-	50
Barker Mill Foundation	-	2,000	1,660	-	340
Total Restricted Funds	6,092	3,000	3,668	-	5,424

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.

The Barker Mill Foundation was established by a contribution towards support disability access equipment for Ferny Crofts.

**HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted £	Designated £	Unrestricted £	Total £
Fund balances at 31 December 2023				
are represented by: -				
Net assets	5,424	1,175,076	347,397	1,527,897
Long term liabilities	-	-	-	-
Total Net Assets	5,424	1,175,076	347,397	1,527,897

14 FINANCIAL COMMITMENTS

Contractual commitments for the acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £16,799 (2022: £Nil).

Accounts



HAMPSHIRE COUNTY SCOUT COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

President	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
Past President	Lady Mary Fagan LG DCVO	
Deputy Presidents	Mr Simon McCowan	Lady Louisa Portal MBE DL
Vice Presidents	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	Mr Martin Mackey

Membership of the County Board of Trustees

Ex Officio: -

County Chair	Mr Paul Bell (to 22 March 22) Mr Tom Bell (22 March to 3 July 22) Ms Sarah Thomas (from 3 July 22)
County Commissioner	Commander Martin Mackey Royal Navy (to 19 March 22) Mr Paul Bell (from 19 March 22)
County Youth Commissioner	Mr Peter Marcus (to 3 July 22) Ms Zara Seymour (from 3 July 22)
County Secretary	Mr James Redfearn
County Treasurer	Mr John Natt

Elected Members: -

County Deputy Chair	Mr Tom Bell (to 3 July 22) Mr Harrison Gorst (from 16 August 22)
North Cluster Representative	Mr Harrison Gorst (to 16 August 22)
East Cluster Representative	Mr Leslie Farrington (to 3 July 22) Mr Dominic Howells (from 3 July 22)
West Cluster Representative	Mrs Jackie Noakes
Central Cluster Representative	Mr David Whittington (to 3 July 22)
Ferny Crofts Sub Committee Chair	Mr Kerie Wallace (from 3 July 22)
County Deputy Commissioner	Mr Paul Hedges (from 3 July 22)

Nominated members: -

Mrs Donna Bennett (to 3 July 22)
Mr Joseph Dawson (from 3 July 22) (non-voting member)
Mr Peter Knott (to 3 July 22)
Mr Michael McHugh (to 3 July 22)
Mr Martin Rudd (to 3 July 22)

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.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Principal Appointments
(at 31 December 2022)

Name	Appointment
Mr Paul Bell	County Commissioner
Ms Zara Seymour	County Youth Commissioner
Mr Tom Hughes	Deputy County Youth Commissioner (from 21 June 22)
Mr Paul Hedges	Deputy County Commissioner
Mr Peter Knott	Deputy County Commissioner - Programme
Mr Paul Hedges	Deputy County Commissioner – Support Team
Mr Keith Hawkins	Deputy County Commissioner – Volunteering Development
Mr Martin Rudd	Deputy County Commissioner – Community Support
Mrs Sarah Anderson	Deputy County Commissioner – District Support Hampshire West
Mr Paul Hedges	Deputy County Commissioner – District Support Hampshire East
Mr Michael Baxter	Assistant County Commissioner - D of E & Top Awards
Mr Andrew Chatwin	Assistant County Commissioner (County Section Support)
Mr Simon Mainwaring	Assistant County Commissioner (Section Support) - Cub Scouts
Mr Sean Reeves	Assistant County Commissioner (Section Support) – Cub Scouts
Mr Michael Collins	Assistant County Commissioner (Section Support) - Beaver Scouts
Mrs Amanda Wallace	Assistant County Commissioner (Section Support) – Squirrel Scouts
Mr Sam Poole	Assistant County Commissioner - Media & Communications
Mr Dave Pannell	Assistant County Commissioner - Adventure
Mr Julian Sore	Assistant County Commissioner - International
Mrs Sheridan O'Shea	Assistant County Commissioner - Inclusion
Mr Kerie Wallace	Assistant County Commissioner - Ferny Crofts
Mr Kerie Wallace	Chair – Ferny Crofts Management Committee
Mrs Susan Brakewell	County Chaplain
Mr Jon Whitaker	County Appointments Chair
Mr Russ Parke	County Appointments Secretary
Mr John Stevens	Hampshire Scouts in Hospitals

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

Tel: 02380 847847

Email: County.office@hampshirescouts.org.uk

Website: 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

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2022.

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.

The County Commissioner's report on page 9 provides an overview of the achievements of 2022 and our plans for the future.

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

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, 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.

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

- 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.

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. This continued into 2022. In addition, the Board has agreed to fund the rebadging costs incurred by Districts and Groups as a result of the District reorganisation programme.

2022 Financial Review

The year to 31 December 2022 has produced a creditable result in a difficult but improving situation. Scouting numbers did not bounce back as much as had been hoped but we saw increases in scouting numbers as the public became more comfortable living with the Covid 19 virus. Numbers have not as yet returned to pre Covid levels however there are promising signs that it will not be too long before we recover lost ground. During the year under review a highly creditable surplus of £29,493 was achieved, an improvement on the prior year of £11,746.

The result achieved for the year is a testament to the hard work of those involved in both County Office and Ferny Crofts. At County level there is continued investment in the development of Scouting in Hampshire which should assist in efforts to increase scouting numbers to pre Covid levels and beyond.

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

Membership subscriptions income in 2022 was £243,197, a healthy increase over that achieved for the prior year, this was offset however by a large reduction in grants and donations received, the major reduction being in government support which amounted to £56,055 by way of Covid 19 support in the prior year.

County activities and Ferny Crofts activity centre reported large increases in income over the prior year as we all started the journey in the return to pre Covid 19 conditions. Coupled with increasing revenue streams costs increased to reflect the increased activity at County level and in the operation of Ferny Crofts activity centre.

As at the year-end total funds were £1,528,769 (2021 £ 1,499,276).

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 2022, the County had a total of £344,248 in its General Reserve and Designated and Restricted reserves of £1,178,429 and £6,092 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.

Sarah Thomas

Trustee

James Redfearn

Trustee

16 May 2023

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

Hampshire Scouts County Commissioner's Annual Report

I took over the role of County Commissioner in March 2022, I would like to give my sincere thanks to my predecessor Martin Mackey for the 4 and a half years that he had been at the helm of the largest Scout County in the UK. Martin had successfully guided our county through the Covid pandemic and has left the county in a fantastic place, I now have the honour to build on his success.

At this year's Census we had 18,941 young people and 6,717 adults, with our total numbers increasing by 4.71% (812 (4.48%) and 343 (5.38%) respectively). This is an amazing achievement, we are not quite back up to our pre-Covid numbers, however next year I believe we will exceed those by some margin. It is very exciting to be able to report that during this year we have opened 30 Squirrel Dreys, bringing our total up to 53. This is an amazing achievement and is a credit to our Squirrel Team.

In March when I took on this role, I set out twelve objectives that I would like to achieve during my time as County Commissioner, these are as follows: -

- 1) Lower the centre of gravity within Hampshire Scouts
- 2) Young Future Leader Program and mentoring
- 3) Succession Planning, asking people what they want to do next?
- 4) District Development Plans, rolling up to a County Development Plan
- 5) Young People Shadowing Key Roles
- 6) County Active Support Units doing things for the young people or close
- 7) County Communications Strategy
- 8) Squirrel Drey in every Scout Headquarters by the end of 2023
- 9) Transformation – Embrace whatever change is coming from Scout HQ
- 10) County Race Equity Project
- 11) Remove as much unnecessary admin from our Lead volunteers as possible
- 12) County Events that can cater for the number of young people in each Section

This is a three year plan, some are easy and some are more challenging. Some are challenging individuals to embrace change, however we are a Movement and as such we need to be agile enough to move with the times in order to keep ourselves relevant to the young people in Hampshire, both today and tomorrow.

Working with the County Leadership Team (CLT) and supported by the County Board of Trustees (CBOT), we have already achieved some of our objectives, as below: -

Objective 1 – I have split the county East and West; each side has a Deputy County Commissioner and a Program Team. Hopefully this will facilitate speedier communication up and down the line.

Objective 2 – We are currently recruiting a team who will be able to put this program together. It is essential that we encourage the recruitment and progression of our future senior leadership members from within.

Objective 3 – This includes Annual Review meetings with everyone and giving them the opportunity to suggest what other roles appeal to them and where they would like to be in the future.

Objective 4 – A slow burning initiative. This involves encouraging each District to make their own Development Plan and then ensuring that we as a county work with them to help them achieve their goals.

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

Objective 5 – Not yet started, the idea is to have young people shadow the Senior Leadership in the county in order to see what goes on.

Objective 6 – Hampshire Scouts have lots of specialist teams, with an enormous amount of skill that can be utilised by the county. The aim is to ensure that everyone knows the skills that they can pull on for their activities and Section meetings.

Objective 7 – You would think it would be easy to communicate around the county – not so unfortunately. People act as unnecessary filters for information and too many people use Address Lists that are not compliant with GDPR. We are almost there with this.

Objective 8 – Probably the hardest challenge that I set the county. Leaders that are doing too much, lack of meeting space, the young people are out there but it takes a lot of dedicated time and effort to make this work. I have a fantastic Squirrel Team and together with the districts we will be doing everything that we can to make this a success.

Objective 9 – The Scout Movement are currently running a series of Transformation projects which are aimed at improving the volunteer experience. As soon as we have something tangible to work on, we have a team in county that can help to roll the changes out.

Objective 10 – Hampshire has a number of pockets of different cultures that we are not necessarily reaching. We have a plan; it will be a long-term plan and will eventually help us to engage the people that we need. Scouting is not a middle-class white Christian youth movement, and we need to get out there and prove it.

Objective 11 - County Office are providing the County with an essential service. We have a truly amazing team there that are always ready and willing to assist.

Objective 12 – This is another one that sounds really easy but is actually really difficult. Being the largest Scout County in the UK numerically means that we have more people in each of our Sections (Excluding Squirrels for now), than some counties have total members. Any County Section activity within Hampshire is going to be big. Thankfully at a Strategy Planning Day at the beginning of this year, all of the Sections have come up with ideas for County Section events that can be done either this year or in 2024, even if we have to run the same event multiple times in order to cater for the numbers.

I inherited a Tri District merger of Petersfield, Havant and Waterlooville that was in process, it would have resulted in a massive District that I felt would be too large for a volunteer team to manage, so I halted the process and consulted those involved. We are now merging just Havant and Waterlooville who will become Hawk District on 1st April 2023. Petersfield was removed from the scope of the change and currently I have no plans to change that.

I did however initiate the process of merging Chandler's Ford and Eastleigh Districts; they have become Arrow District at the end of January 2023. I would like to thank everyone who has helped to make this happen.

There are currently no other plans or thoughts about future mergers, and we now just need to let Districts get on with their day-to-day function.

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

In the report last year, it was reported that the county had managed to reach the national target of 2% non-compliance for Safety and Safeguarding training, I am delighted to be able to write that at the end of 2022, the county had achieved a non-compliance figure of less than 1.5%, which is well below the national average and demonstrates the remarkable effort that the managers around the county have put into this. Numerically, Hampshire Scouts will always be high on the Outstanding list, however that is due to our immense size, it is the percentage rate that is the real measure for us.

We have a very diverse and successful county, and it is the dedication and time given by our volunteers that makes this happen. I would therefore like to thank on your behalf, our President, Deputy and Vice Presidents, the Uniformed Leaders, Occasional Helpers, Trustees and anyone else that helps us to deliver such fantastic Scout experiences to our young people. Thank you.



Paul Bell

County Commissioner

Hampshire Scouts

*HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022*

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 16 May 2023, 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 2022 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 2022, 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.

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

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

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 12], 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 & Company Audit Limited

Martin and Company Audit Limited
Statutory Auditors
25 St Thomas Street, Winchester
Hampshire
SO23 9HJ

Date *31st May 2023*

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 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Year to 31 December 2022 £	Total Year to 31 December 2021 £
Incoming resources					
Grants and donations received	2	11,158	2,000	13,158	68,271
Membership subscriptions	3	243,197	-	243,197	192,126
Investment income		5,378	-	5,378	636
Total incoming resources from generated funds		259,733	2,000	261,733	261,033
Incoming resources from charitable activities					
County activities	3	368,808	-	368,808	82,580
Ferny Crofts Scout activity centre	3	658,856	-	658,856	300,577
Total incoming resources from charitable activities		1,027,664	-	1,027,664	383,157
TOTAL INCOMING RESOURCES		1,287,397	2,000	1,289,397	644,190
Resources expended on charitable activities					
County activities	4	625,266	389	625,655	253,805
Ferny Crofts Scout activity centre	4	618,621	-	618,621	338,196
Grants and donations	6	15,628	-	15,628	40,443
Total resources expended in relation to charitable activities		1,259,515	389	1,259,904	632,444
TOTAL RESOURCES EXPENDED		1,259,515	389	1,259,904	632,444
NET INCOMING RESOURCES		27,882	1,611	29,493	11,746
Transfers between funds		2,000	(2,000)	-	-
NET MOVEMENT IN FUNDS		29,882	(389)	29,493	11,746
Funds brought forward at 1 January 2022		1,492,795	6,481	1,499,276	1,487,530
Funds carried forward at 31 December 2022	12, 13	1,522,677	6,092	1,528,769	1,499,276

The Notes form part of these Financial Statements.

*HAMPSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2022*

	Note	31 December 2022 £	31 December 2021 £
FIXED ASSETS			
Tangible assets	9	643,073	680,508
CURRENT ASSETS			
Stocks		19,651	15,004
Debtors	10	47,549	12,814
Cash at bank and deposits held		1,483,229	1,263,844
		<u>1,550,429</u>	<u>1,291,662</u>
CREDITORS: DUE WITHIN ONE YEAR	11	<u>664,733</u>	<u>472,894</u>
NET CURRENT ASSETS		885,696	818,768
CREDITORS: DUE AFTER MORE THAN ONE YEAR		-	-
NET ASSETS		<u><u>1,528,769</u></u>	<u><u>1,499,276</u></u>
Represented by: -			
UNRESTRICTED FUNDS			
General funds	12	344,248	324,764
Designated funds	12	1,178,429	1,168,031
RESTRICTED FUNDS	13	6,092	6,481
TOTAL FUNDS		<u><u>1,528,769</u></u>	<u><u>1,499,276</u></u>

Approved by the Board of Trustees
on 16 May 2023

and signed on their behalf by:

Sarah Thomas

John Natt

The Notes form part of these Financial Statements.

*HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF CASH FLOWS
YEAR ENDING 31 DECEMBER 2022*

		Year to 31 Dec 22 £	Year to 31 Dec 21 £
Net cash inflow/ (outflow) from operating activities	1	234,286	164,468
Investing activities			
Purchase of tangible fixed assets		(14,901)	(14,969)
Repayment of long-term loan		-	(10,000)
		(14,901)	(24,969)
Increase/ (decrease) in cash in the period		219,385	139,499
Cash at 1 January 2022 (2021)		1,263,844	1,124,345
Cash at 31 December 2022 (2021)		1,483,229	1,263,844

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

Net incoming/ (outgoing) resources	29,493	11,746
Depreciation charges	52,336	48,354
(Increase)/ decrease in stocks	(4,647)	10,866
(Increase)/ decrease in debtors	(34,735)	2,220
Increase/ (decrease) in creditors	191,839	91,282
Net cash inflow/ (outflow) from operating activities	234,286	164,468

*HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022*

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 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.

Deferred Income

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

*HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022*

1 ACCOUNTING POLICIES (continued)

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.

During the Coronavirus pandemic, the freehold land and buildings were not in full use and therefore depreciation was restricted to 50% for the months from January to June 2021 last year.

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 2022*

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 22 £	Year to 31 Dec 21 £
Funds raised for development projects overseas	2,758	-	2,758	9,226
Government grants	2,000	-	2,000	56,055
Other grants and donations	6,400	2,000	8,400	2,990
	<u>11,158</u>	<u>2,000</u>	<u>13,158</u>	<u>68,271</u>

Included in funds raised for development of projects overseas is £Nil (2021: £Nil) recovered as Gift Aid.

All government grants relate to Coronavirus support grants (£2,000 (2021: £51,900) for Ferny Crofts Scout Activity Centre and £Nil (2021: £4,155) for County Support operations).

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

	Unrestricted £	Restricted £	Year to 31 Dec 22 £	Year to 31 Dec 21 £
Membership subscriptions	843,450	-	843,450	740,417
Less subscriptions to HQ	(600,253)	-	(600,253)	(548,291)
County subscriptions	<u>243,197</u>	<u>-</u>	<u>243,197</u>	<u>192,126</u>
Other Income	23,896	-	23,896	19,021
County activities and events	<u>344,912</u>	<u>-</u>	<u>344,912</u>	<u>63,559</u>
	<u>368,808</u>	<u>-</u>	<u>368,808</u>	<u>82,580</u>
Ferny Crofts Scout Activity Centre	658,856	-	658,856	300,577
	<u>1,270,861</u>	<u>-</u>	<u>1,270,861</u>	<u>575,283</u>

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 which Districts deducted from their 2022/23 membership fees payable in April 2022. This amount was accrued in last year's financial statements and reduced County subscription income in 2021.

*HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022*

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

	Unrestricted £	Restricted £	Year to 31 Dec 22 £	Year to 31 Dec 21 £
Ferny Crofts Scout Activity Centre *	618,621	-	618,621	338,196
County admin, support and core team costs	280,608	389	280,997	188,963
County activities and event costs	344,658	-	344,658	64,842
	<u>1,243,887</u>	<u>389</u>	<u>1,244,276</u>	<u>592,001</u>

* Including depreciation of £46,276 (2021: £45,208)

5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 22 £	Year to 31 Dec 21 £
Salaries and remuneration	151,333	-	151,333	109,734
Office costs	15,356	-	15,356	11,032
Travel costs	6,763	-	6,763	3,709
Insurance	1,846	-	1,846	1,710
Other costs	16,303	-	16,303	5,888
Depreciation	6,060	-	6,060	3,146
Accountancy and payroll	1,172	-	1,172	916
Professional fees	-	-	-	3,971
Governance costs (see note 7)	20,210	-	20,210	12,450
	<u>219,043</u>	<u>-</u>	<u>219,043</u>	<u>152,556</u>
Core team costs	61,565	389	61,954	36,407
	<u>280,608</u>	<u>389</u>	<u>280,997</u>	<u>188,963</u>

6 GRANTS

	Unrestricted £	Restricted £	Year to 31 Dec 22 £	Year to 31 Dec 21 £
Grants to individuals	5,882	-	5,882	906
Grants to scout groups	7,246	-	7,246	31,033
Grants to overseas development projects	2,500	-	2,500	8,504
	<u>15,628</u>	<u>-</u>	<u>15,628</u>	<u>40,443</u>

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 2022*

7 GOVERNANCE COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 22 £	Year to 31 Dec 21 £
Travel & other meeting costs	3,756	-	3,756	1,109
AGM expenses	2,714	-	2,714	373
Auditors' remuneration – audit work	7,000	-	7,000	5,000
Auditors' remuneration – non audit work	6,740	-	6,740	5,968
	<u>20,210</u>	<u>-</u>	<u>20,210</u>	<u>12,450</u>

8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

The average number of employees during the year was 24 (2021: 16). On average there were 18 full-time equivalent paid staff (2021: 11) employed in the Ferny Crofts Activity Centre and 6 full time equivalent paid staff (2021: 4) in County support & development functions. Salaries including employer's national insurance contributions amounted to £441,320 (2021: £294,569). Included within wages is £18,877 in relation to casual labour (2021: £19,245). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £7,810 (2021: £5,232) 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 £34,059 (2021: £13,809) had not been invoiced as at the year end.

Reimbursement of travelling and other expenses paid to 7 trustees amounted to £8,720 (2021: 6 trustees £2,026).

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 £44,613 (2021: £39,337). 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 2022*

9 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 2022	1,171,204	136,927	27,680	1,335,811
Additions at cost	8,840	6,061	-	14,901
Disposals	-	-	-	-
As at 31st December 2022	<u>1,180,044</u>	<u>142,988</u>	<u>27,680</u>	<u>1,350,712</u>
DEPRECIATION				
As at 1st January 2022	514,593	120,108	20,602	655,303
Depreciation charge for the year	44,093	6,473	1,770	52,336
Disposals	-	-	-	-
As at 31st December 2022	<u>558,686</u>	<u>126,581</u>	<u>22,372</u>	<u>707,639</u>
NET BOOK VALUE				
At 31st December 2022	<u>621,358</u>	<u>16,407</u>	<u>5,308</u>	<u>643,073</u>
At 31st December 2021	<u>656,611</u>	<u>16,819</u>	<u>7,078</u>	<u>680,508</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.

10 DEBTORS

	31 Dec 22	31 Dec 21
	£	£
Trade debtors	23,025	1,273
Prepayments and other debtors	19,682	10,327
Other Debtors	4,842	44
VAT	-	1,170
	<u>47,549</u>	<u>12,814</u>

*HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022*

11 CREDITORS: DUE WITHIN ONE YEAR

	31 Dec 22 £	31 Dec 21 £
Trade creditors	20,769	19,109
Other taxation and social security	34,059	13,809
Accruals	34,143	56,232
Deposits in advance	110,121	93,533
Subscriptions in advance	63,116	88,374
Deferred Income	396,727	174,739
Monies held on behalf of districts	1,000	21,098
VAT	4,798	-
Loan	-	6,000
	<u>664,733</u>	<u>472,894</u>

12 UNRESTRICTED FUNDS:

Movements in the Year	Balance at 1 Jan 22 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 22 £
Designated Funds					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferny Crofts Fund	144,082	666,856	618,621	2,000	194,317
Sections & Activities working capital	134,535	344,912	344,658	-	134,789
Mrs W S Hayward Legacy Fund	65,173	-	34,949	-	30,224
International Opportunity Fund	25,222	-	4,820	-	20,402
Inclusion in Scouting Fund	10,000	-	-	-	10,000
Future Activity Leader Development	7,237	-	-	-	7,237
Mike Everett Fund	9,019	-	322	-	8,697
	<u>1,168,031</u>	<u>1,011,768</u>	<u>1,003,370</u>	<u>2,000</u>	<u>1,178,429</u>
General Funds	324,764	275,629	256,145	-	344,248
Total Unrestricted Funds	<u>1,492,795</u>	<u>1,287,397</u>	<u>1,259,515</u>	<u>2,000</u>	<u>1,522,677</u>

Designated Funds

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

The Ferny Crofts Fund represents surplus funds generated by the Ferny 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.

*HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022*

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 Ferny 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.

13 RESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	Balance at 1 Jan 22 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 22 £
John Pearson Memorial Fund	1,327	-	-	-	1,327
Sport England	2,235	-	-	-	2,235
Freemasons' Grant	2,669	-	139	-	2,530
Lt Cmdr Bruce Fund	250	-	250	-	-
Cave Bus Fund	-	2,000	-	(2,000)	-
Total Restricted Funds	6,481	2,000	389	(2,000)	6,092

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.

The Cave Bus Fund was established by a contribution towards the completion of the Cave Bus. The Cave Bus is an asset with unrestricted use and is now in full use therefore the funds were transferred to unrestricted funds.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

*HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022*

	Restricted £	Designated £	Unrestricted £	Total £
Fund balances at 31 December 2022				
are represented by: -				
Net assets	6,092	1,178,429	344,248	1,528,769
Long term liabilities	-	-	-	-
Total Net Assets	6,092	1,178,429	344,248	1,528,769

15 RELATED PARTY TRANSACTIONS

At 31st December 2022 there was a loan from the Scout Association of £Nil (2021: £6,000).

Accounts



HAMPSHIRE COUNTY SCOUT COUNCIL

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

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

President	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
Past President	Lady Mary Fagan LG DCVO	
Deputy Presidents	Mr Simon McCowan	Lady Louisa Portal MBE DL
Vice Presidents	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.

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

Principal Appointments
(at 31 December 2021)

Name	Appointment
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

Website: 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

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

The Trustees present their report and the audited financial statements of the charity for the year ended 31st 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.

Ferny 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

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

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

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

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.

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.

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

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,

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

together 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 £322,642 in its General Reserve and Designated and Restricted reserves of £1,170,153 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

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

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

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

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.

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 Office 365 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 a of 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:

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

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.
- **25th 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.

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

- **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 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' 14th 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)

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

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

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

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

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

irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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
Statutory Auditors
25 St Thomas Street, Winchester
Hampshire
SO23 9HJ

Date.....

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**

				Total Year to 31 December 2021	<i>Total Year to 31 December 2020</i>
	Note	Unrestricted Funds £	Restricted Funds £	£	£
Incoming resources					
Grants and donations received	2	66,271	2,000	68,271	<i>111,230</i>
Membership subscriptions	3	192,126	-	192,126	<i>178,316</i>
Investment income		636	-	636	<i>4,647</i>
Total incoming resources from generated funds		259,033	2,000	261,033	<i>294,193</i>
Incoming resources from charitable activities					
County activities	3	82,580	-	82,580	<i>59,439</i>
Ferny Crofts Scout activity centre	3	300,577	-	300,577	<i>38,054</i>
Total incoming resources from charitable activities		383,157	-	383,157	<i>97,493</i>
TOTAL INCOMING RESOURCES		642,190	2,000	644,190	<i>391,686</i>
Resources expended on charitable activities					
County activities	4	253,677	1,750	255,427	<i>215,226</i>
Ferny Crofts Scout activity centre	4	338,196	-	338,196	<i>295,165</i>
Grants and donations	6	38,821	-	38,821	<i>4,839</i>
Total resources expended in relation to charitable activities		630,694	1,750	632,444	<i>515,230</i>
TOTAL RESOURCES EXPENDED		630,694	1,750	632,444	<i>515,230</i>
NET INCOMING RESOURCES		11,496	250	11,746	<i>(123,544)</i>
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		11,496	250	11,746	<i>(123,544)</i>
Funds brought forward at 1 January 2021		1,481,299	6,231	1,487,530	<i>1,611,074</i>
Funds carried forward at 31 December 2021	13, 14	1,492,795	6,481	1,499,276	<i>1,487,530</i>

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 £
FIXED ASSETS			
Tangible assets	9	680,508	713,893
CURRENT ASSETS			
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>
CREDITORS: DUE WITHIN ONE YEAR	11	<u>472,894</u>	<u>385,612</u>
NET CURRENT ASSETS		818,768	779,637
CREDITORS: DUE AFTER MORE THAN ONE YEAR	12	-	(6,000)
NET ASSETS		<u><u>1,499,276</u></u>	<u><u>1,487,530</u></u>
Represented by: -			
UNRESTRICTED FUNDS			
General funds	13	322,642	324,254
Designated funds	13	1,170,153	1,157,045
RESTRICTED FUNDS	14	6,481	6,231
TOTAL FUNDS		<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 £
Net cash inflow/ (outflow) from operating activities	1	164,468	17,405
Investing activities			
Purchase of tangible fixed assets		(14,969)	(4,874)
Repayment of long-term loan		(10,000)	-
		(24,969)	(4,874)
Increase/ (decrease) in cash in the period		139,499	12,531
Cash at 1 January 2021 (2020)		1,124,345	1,111,814
Cash at 31 December 2021 (2020)		1,263,844	1,124,345

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
Net cash inflow/ (outflow) from operating activities	164,468	17,405

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

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

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

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
	66,271	2,000	68,271	111,230

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
	82,580	-	82,580	59,439
Ferny Crofts Scout Activity Centre	300,577	-	300,577	38,054
	575,283	-	575,283	275,809

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

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

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.

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

	Unrestricted £	Restricted £	Year to 31 Dec 21 £	Year to 31 Dec 20 £
Ferny Crofts Scout Activity Centre *	338,196	-	338,196	295,165
County admin, support and core team costs	188,835	1,750	190,585	162,201
County activities and event costs	64,842	-	64,842	53,025
	591,873	1,750	593,623	510,391

* 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
	152,556	-	152,556	129,124
Core team costs	36,279		38,029	33,077
		1,750		
	188,835	1,750	190,585	162,201

6 GRANTS

	Unrestricted £	Restricted £	Year to 31 Dec 21 £	Year to 31 Dec 20 £
Grants to individuals	906	-	906	712
Grants to scout groups	29,411	-	29,411	-
Grants to overseas development projects	8,504	-	8,504	4,127
	38,821	-	38,821	4,839

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

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.

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
Auditors' remuneration – audit work	5,000	-	5,000	4,500
Auditors' remuneration – non audit work	5,968	-	5,968	5,892
	12,450	-	12,450	11,961

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 since being appointed as a trustee 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> £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
At 31st December 2021	<u>656,611</u>	<u>16,819</u>	<u>7,078</u>	<u>680,508</u>
At 31st December 2020	<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 £	<i>31 Dec 20</i> £
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

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

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

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

**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 £
Designated Funds					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferny 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	-	-	-	67,295
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
	1,157,045	416,146	403,038	-	1,170,153
General Funds	324,254	226,044	227,656	-	322,642
Total Unrestricted Funds	1,481,299	642,190	630,694	-	1,492,795

Designated Funds

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

The Ferny Crofts Fund represents surplus funds generated by the Ferny 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.

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

The Mike Everett Fund, originally established to support the provision of a Bursary Scheme at Ferny 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.

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
Total Restricted Funds	6,231	2,000	1,750	-	6,481

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 £
Fund balances at 31 December 2021				
are represented by: -				
Net assets	6,481	1,170,153	322,642	1,499,276
Long term liabilities	-	-	-	-
Total Net Assets	6,481	1,170,153	322,642	1,499,276

16 RELATED PARTY TRANSACTIONS

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

Accounts



HAMPSHIRE COUNTY SCOUT COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

President	Nigel Atkinson Esq. Lord-Lieutenant of Hampshire	
Past President	Lady Mary Fagan LG DCVO	
Deputy Presidents	Mr Simon McCowan	Lady Louisa Portal MBE DL
Vice Presidents	Mr Bill Brown	Sir Michael Colman BT
	Mr John Derben OBE	Mr Michael Drew
	Mr Roy Farmers MBE JP	Mr Ian Greig
	Mr Adam Jollans MBE	Mr Andrew Kent
	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 Treasurer	Mr Anthony Gosden
County Secretary	Mr Paul O'Beirne (to 18 Oct 2020)
	Mr James Redfearn (from 18 Oct 2020)
County Youth Commissioner	Mr Peter Marcus

Elected Members: -

Deputy County Chair	Mr Tom Bell
North Cluster Representative	Mr Andrew Cullen (to 18 Oct 2020)
	Mr Harrison Gorst (from 18 Oct 2020)
South East Cluster Representative	Mr Leslie Farrington
South West Cluster Representative	Mrs Jackie Noakes
Central Cluster Representative	Mr David Whittington (from 18 Oct 2020)

Nominated members: -

Miss Megan Bailey (to 1 December 2020)	Ms Donna Bennett (from 18 Oct 2020)
Miss Chloe Foster (from 18 Oct 2020)	Mr Peter Knott (from 18 Oct 2020)
Mr Michael McHugh (to 18 Oct 2020)	Mr Martin Rudd

Co-opted by the Trustees: -

Mr John Stevens (Chair – Growth & Development Committee) (to 18 Oct 2020)
Mr Kerie Wallace (Assistant County Commissioner – Ferny Crofts) (to 18 Oct 2020)

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: -
Daniel Cooper, Joseph Dawson and Haydn Allen.

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

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Principal Appointments
(at 31 December 2020)

Name	Appointment
Cdr Martin Mackey RN	County Commissioner
Mr Peter Marcus	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	County Growth and Development Lead
Mr Michael Baxter	Assistant County Commissioner - D of E & Awards
Mr Andrew Chatwin	Assistant County Commissioner - Explorer Scouts
Mr Michael Collins	Assistant County Commissioner - Beaver Scouts
Mr Colin Floyd	Assistant County Commissioner - District Support Central cluster
Mr Ian Greig	Assistant County Commissioner - External Relations
Mr Paul Hedges	Assistant County Commissioner - District Support North Cluster
Mr Adam Jollans	Assistant County Commissioner - Programme
Mr James Kelly	Assistant County Commissioner - Hampshire Scouts Expeditions
Mr Simon Mainwaring	Assistant County Commissioner – Cub Scouts
Mr Ray Noice	Assistant County Commissioner - Programme
Mr Sam Poole	Assistant County Commissioner - Media & Communications
Mr Dave Pannell	Assistant County Commissioner - Adventure & Permits
Mr Julian Sore	Assistant County Commissioner - International Activities
Mrs Lynn Tatavossian	Assistant County Commissioner - Inclusion
Mr Kerie Wallace	Assistant County Commissioner - Ferny Crofts
Mrs Susan Brakewell	County Chaplain
Mr Michael McHugh	Chair – Ferny Crofts Management Committee
Mr Russ Parke	County Appointments Advisory Committee Secretary
Ms Sara Sullivan	Hampshire Scouts in Hospitals
Mr Jon Whitaker	Chair – County Appointments Advisory Committee

Hampshire Scouts, Ferny Crofts, Beaulieu Road, Beaulieu, Hampshire, SO42 7YQ
 Tel: 023 8084 7847
 Email: County.office@hampshirescouts.org.uk
 Website: 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

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2020.

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 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 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

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020 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 (referred to as "The Board" having formerly been referred to as the "The County Executive Committee"), the members of which are the Charity Trustees of the Council. Hampshire adopted the new title for its trustee board at its AGM on 18th October 2020. 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

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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. Although few grants were awarded during 2020 because of the Covid-19 pandemic, the Board has since the year-end approved funding for a Coronavirus Recovery Grants programme available to support Scout Groups in Hampshire suffering from financial difficulty to continue providing effective scout activities.

2020 Financial Review

Unsurprisingly, in light of the Coronavirus pandemic and in line with the Scout Association's direction for all scouting, all face to face scout meetings, activities and events were suspended on 17 March 2020 and the Ferny Crofts Activity Centre was closed or operated at a much-reduced level during occasions when national Coronavirus restrictions required for the rest of the year. In consequence, the result for the year to 31 December 2020 was a deficit of £123,544 (2019 – surplus of £47,092). Unrestricted funds at 31 December 2020 were £1,481,299 (including designated funds of £1,157,045) with restricted funds of £6,231.

Membership subscription income in 2020 was close to budget reflecting the 4.3% increase in fees advised to Districts in September 2019. Much of the County support and training during the year had to be provided remotely by videoconferencing. Substantially reduced travel and meeting costs 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 £67,886 rebate of 2020/21 membership fees, to be offset against the 2021/22 fees payable in April 2021.

Turnover and Resources expended during the year on County Activities were also much lower than the year before, partly because the comparative figures for 2019 were unusually high, reflecting the World Scout Jamboree in the USA and the County's own expedition to the USA (Project19) which had taken place in summer 2019.

Coronavirus restrictions meant that Ferny Crofts Activity Centre was only able to provide limited socially distanced activities and non-scout camping for a short period in the summer. As a result, it had no income from schools and its turnover was only £38,054 (2019 - £578,446). Steps were taken to reduce costs wherever possible, and the centre received hospitality and other government grants which, together with JRS (Furlough) receipts contributed £93,362 to offset its cost. However, the result for the year was a loss of £163,749.

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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. Inevitably the impact of the coronavirus has reduced opportunities to apply some of these. However, the Board has decided that an initial £50,000 funding for the Coronavirus Recovery Grants programme should come from the Mrs W S Hayward Legacy Fund.

The loss at Ferny Crofts during 2020 has all but eliminated its reserve fund and the continued reduced level of its activities in 2021 is likely to further erode the County's total reserves. At its meeting on 18 May the Board approved the transfer of £100,000 previously held as the Additional Activity Provision Fund to the Ferny Crofts Fund.

Members of Hampshire Scouts are fortunate that the County's historically prudent approach to reserves has enabled it to withstand the financial impact of the pandemic and provide financial support to Groups in difficulty.

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 all the volunteers who give so generously of their time to enable scouting in the County to thrive, even during the pandemic and look forward to the resumption of face-to-face scouting once it is permitted.



Paul Bell

County Chairman



James Redfearn

County Secretary

18 May 2021

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Hampshire Scouts County Commissioner's Annual Report

What a difference a year makes. At the end of 2019 we celebrated a year full of amazing activities and the news that Hampshire Scouts had more adults and young people than ever before.

Then, on 17 March 2020, Covid-19 took over all of our lives and Scouting, as we knew it, came to a halt. However, we are nothing if not resilient and it wasn't long before Scouting was back in a variety of new forms be it online or through the post. One only needed to see the smiles on the faces of our Scouts on Zoom and on the few occasions we were able to get back to face-to-face Scouting to know what an impact we were making. We remained a force for good providing support, adventure and challenge for young people throughout the pandemic which we're hugely proud of.

To provide our young people with new ways of Scouting, our adult volunteers showed ingenuity, agility and leadership in ways that few had tried before. At the County level we ran webinars and online training to support our volunteers not only in Hampshire, but more widely across the country. We also ran some major events online which attracted thousands of people. We held all our meetings online including, for the first time ever, our AGM. Across the County we saw more people attend AGMs than have ever done when held face-to-face. We hope to take much of what we learned in 2020 forward into the future because, whilst it was not all good, it was also not all bad.

I was incredibly proud at how many of our volunteers were recognised for their amazing work. A record number were awarded Commissioner's Commendations with other volunteers receiving special awards during our 'volunteer's week' and for being our 'heroes'. Plus, the national roll of honour published in March 2021, saw more adult volunteers than ever in Hampshire receive good service awards throughout 2020 including a bumper number earning the very highest ones: six Silver Wolves, seven Bars to the Silver Acorn and eight Silver Acorns.

This year's census showed an expected drop in the adults and young people actively Scouting in Hampshire, but we remained the largest Scouting County in the UK. For 2021, we've set ourselves an incredible challenge which is to recover our numbers back to where they were last year (26,004) through our #Bounceback campaign. It will focus on encouraging those who left during the pandemic to re-join, to retain our current members and, using all the tools available to us, to recruit even more new adults and young people. This will take a huge effort, but we're confident that we have the ability to achieve that.

To be a Scout in 2020 was one of the most unusual and toughest experiences of our lifetimes but through the herculean efforts of our adult volunteers and young people, we will #Bounceback in 2021.

Martin Mackey
County Commissioner
Hampshire Scouts

HAMPSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 18 May 2021, 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 2020 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 2020, 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 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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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.

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

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:

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: www.frc.org.uk/auditorsresponsibilities. 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
Statutory Auditors
25 St Thomas Street, Winchester
Hampshire
SO23 9HJ

Date: 3rd June 2021

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 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Year to 31 December 2020 £	Total Year to 31 December 2019 £
Incoming resources					
Grants and donations received	2	111,230	-	111,230	38,882
Membership subscriptions	3	178,316	-	178,316	225,837
Investment income		4,647	-	4,647	7,583
Total incoming resources from generated funds		294,193	-	294,193	272,302
Incoming resources from charitable activities					
County activities	3	59,439	-	59,439	1,268,260
Ferny Crofts Scout activity centre	3	38,054	-	38,054	578,446
Total incoming resources from charitable activities		97,493	-	97,493	1,846,706
TOTAL INCOMING RESOURCES		391,686	-	391,686	2,119,008
Resources expended on charitable activities					
County activities	4	215,226	-	215,226	1,497,426
Ferny Crofts Scout activity centre	4	295,165	-	295,165	556,832
Grants and donations	6	4,839	-	4,839	17,658
Total resources expended in relation to charitable activities		515,230	-	515,230	2,071,916
TOTAL RESOURCES EXPENDED		515,230	-	515,230	2,071,916
NET INCOMING RESOURCES		(123,544)	-	(123,544)	47,092
Transfers between funds		783	(783)	-	-
NET MOVEMENT IN FUNDS		(122,761)	(783)	(123,544)	47,092
Funds brought forward at 1 January 2020		1,604,060	7,014	1,611,074	1,563,982
Funds carried forward at 31 December 2020	13, 14	1,481,299	6,231	1,487,530	1,611,074

The Notes form part of these Financial Statements.

HAMPSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	31 December 2020 £	31 December 2019 £
FIXED ASSETS			
Tangible assets	9	713,893	750,558
CURRENT ASSETS			
Stocks		25,870	20,934
Debtors	10	15,034	17,243
Cash at bank and deposits held		1,124,345	1,111,814
		<u>1,165,249</u>	<u>1,149,991</u>
CREDITORS: DUE WITHIN ONE YEAR	11	<u>385,612</u>	<u>283,475</u>
NET CURRENT ASSETS		779,637	866,516
CREDITORS: DUE AFTER MORE THAN ONE YEAR	12	(6,000)	(6,000)
NET ASSETS		<u><u>1,487,530</u></u>	<u><u>1,611,074</u></u>
Represented by:-			
UNRESTRICTED FUNDS			
General funds	13	324,254	279,597
Designated funds	13	1,157,045	1,324,463
RESTRICTED FUNDS	14	6,231	7,014
TOTAL FUNDS		<u><u>1,487,530</u></u>	<u><u>1,611,074</u></u>

Approved by the Board of Trustees
on 18 May 2021

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 2020

		Year to 31 Dec 20 £	Year to 31 Dec 19 £
Net cash inflow/ (outflow) from operating activities	1	17,405	(168,638)
Investing activities			
Purchase of tangible fixed assets		(4,874)	(70,489)
Repayment of long term loan		-	(20,000)
		(4,874)	(90,489)
Increase/ (decrease) in cash in the period		12,531	(259,127)
Cash at 1 January 2020 (2019)		1,111,814	1,370,941
Cash at 31 December 2020 (2019)		1,124,345	1,111,814

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

Net incoming/ (outgoing) resources	(123,544)	47,092
Depreciation charges	41,539	70,970
(Increase)/ decrease in stocks	(4,936)	(3,557)
(Increase)/ decrease in debtors	2,209	7,918
Increase/ (decrease) in creditors	102,137	(291,061)
Net cash inflow/ (outflow) from operating activities	17,405	(168,638)

HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020

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 April 2020 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 2020

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 20 £	Year to 31 Dec 19 £
Funds raised for development projects overseas	2,847	-	2,847	14,217
Government grants	106,352	-	106,352	-
Other grants and donations	2,031	-	2,031	24,665
	111,230	-	111,230	38,882

Included in funds raised for development of projects overseas is £Nil (2019: £1,405) recovered as Gift Aid.

All government grants relate to Coronavirus support grants (£93,362 relate to Ferny Crofts Scout Activity Centre and £12,990 to the 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 19 £
Membership subscriptions	700,349	-	700,349	720,007
Less subscriptions to HQ	(522,033)	-	(522,033)	(494,170)
County subscriptions	178,316	-	178,316	225,837
Other Income	10,866	-	10,866	21,544
County activity and events	48,573	-	48,573	1,246,716
	59,439	-	59,439	1,268,260
Ferny Crofts Scout Activity Centre	38,054	-	38,054	578,446
	275,809	-	275,809	2,072,543

In September 2020 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 £67,886 which Districts may deduct from their 2021/22 membership fees payable in April 2021. This amount has been accrued in these financial statements and reduces County subscription income in 2020.

HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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

	Unrestricted £	Restricted £	Year to 31 Dec 20 £	Year to 31 Dec 19 £
Ferny Crofts Scout Activity Centre *	295,165	-	295,165	556,832
County admin, support and core team costs	162,201	-	162,201	248,769
County activity and event costs	53,025	-	53,025	1,248,657
	510,391	-	510,391	2,054,258

* Including depreciation of £38,402 (2019: £64,242)

5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 20 £	Year to 31 Dec 20 £
Salaries and remuneration	92,907	-	92,907	119,834
Office costs	9,908	-	9,908	12,995
Travel costs	2,333	-	2,333	8,242
Insurance	1,517	-	1,517	1,215
Other costs	6,278	-	6,278	9,109
Depreciation	3,137	-	3,137	6,728
Accountancy and payroll	1,048	-	1,048	1,294
Professional fees	35	-	35	1,348
Governance costs (see note 7)	11,961	-	11,961	19,539
	129,124	-	129,124	180,304
Core team costs	33,077	-	33,077	68,465
	162,201	-	162,201	248,769

HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6 GRANTS

	Unrestricted £	Restricted £	Year to 31 Dec 20 £	Year to 31 Dec 19 £
Grants to individuals	712	-	712	438
Grants to overseas development projects	4,127	-	4,127	17,220
	4,839	-	4,839	17,658

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.

7 GOVERNANCE COSTS

	Unrestricted £	Restricted £	Year to 31 Dec 20 £	Year to 31 Dec 19 £
Travel & other meeting costs	1,069	-	1,069	9,338
AGM expenses	500	-	500	801
Auditors' remuneration – audit work	4,500	-	4,500	4,000
Auditors' remuneration – non audit work	5,892	-	5,892	5,400
	11,961	-	11,961	19,539

8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

The average number of employees during the year was 16 (2019: 30). On average there were 10 full-time equivalent paid staff (2019: 16) employed in the Ferny Crofts Activity Centre and 4 full time equivalent paid staff (2019: 4) in County support functions. Salaries including employer's national insurance contributions amounted to £276,190 (2019: £385,027). Included within wages is £129 in relation to casual labour (2019: £44,602). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £4,617 (2019: £5,677) 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 £10,503 (2019: £3,326) had not been invoiced as at the year end.

Reimbursement of travelling and other expenses paid to 3 trustees amounted to £1,786 (2019: 7 trustees £6,492).

No trustee received any remuneration during the year for their role as trustee. One Trustee received total remuneration (including pension) for their operations role since being appointed as a trustee of £7,011 (2019: £Nil). 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 2020

9 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 2020	1,171,204	117,084	27,680	1,315,968
Additions at cost	-	4,874	-	4,874
Disposals	-	-	-	-
As at 31st December 2020	<u>1,171,204</u>	<u>121,958</u>	<u>27,680</u>	<u>1,320,842</u>
DEPRECIATION				
As at 1st January 2020	434,605	115,710	15,095	565,410
Depreciation charge for the year	37,631	761	3,147	41,539
Disposals	-	-	-	-
As at 31st December 2020	<u>472,236</u>	<u>116,471</u>	<u>18,242</u>	<u>606,949</u>
NET BOOK VALUE				
At 31st December 2020	<u>698,968</u>	<u>5,487</u>	<u>9,438</u>	<u>713,893</u>
At 31st December 2019	<u>736,599</u>	<u>1,374</u>	<u>12,585</u>	<u>750,558</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 2020 was reduced during the period Ferny Crofts Scout Activity Centre was closed to reflect the reduced usage of the facilities.

10 DEBTORS

	31 Dec 20	31 Dec 19
	£	£
Trade debtors	1,276	1,672
Prepayments and other debtors	8,423	14,871
Other Debtors	5,335	-
VAT	-	700
	<u>15,034</u>	<u>17,243</u>

HAMPSHIRE COUNTY SCOUT COUNCIL
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FOR THE YEAR ENDED 31 DECEMBER 2020

11 CREDITORS: DUE WITHIN ONE YEAR

	31 Dec 20	31 Dec 19
	£	£
Trade creditors	4,621	50,075
Other taxation and social security	14,736	3,326
Accruals	27,042	29,550
Deposits in advance	103,143	71,218
Subscriptions in advance	130,490	58,392
Deferred Income	93,085	60,914
VAT	2,495	-
Loan	10,000	10,000
	<u>385,612</u>	<u>283,475</u>

12 CREDITORS: DUE AFTER MORE THAN ONE YEAR

	31 Dec 20	31 Dec 19
	£	£
Loan	6,000	6,000
	<u>6,000</u>	<u>6,000</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 2020

13 UNRESTRICTED FUNDS:

Movements in the Year	Balance at 1 Jan 20 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 20 £
Designated Funds					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferny Crofts Fund	193,440	131,416	295,165	100,000	129,691
Sections & Activities working capital	139,262	48,573	53,025	1,008	135,818
Mrs W S Hayward Legacy Fund	67,295	-	-	-	67,295
International Opportunity Fund	25,222	-	-	-	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	-	-	(225)	9,019
	1,324,463	179,989	348,190	783	1,157,045
General Funds	279,597	211,697	167,040	-	324,254
Total Unrestricted Funds	1,604,060	391,686	515,230	783	1,481,299

Designated Funds

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

The Ferny Crofts Fund represents surplus funds generated by the Ferny 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 Additional Activity Provision was previously earmarked for the acquisition/development of additional or new outdoor activities but has been re-designated to provide further capital for the Ferny Crofts Activity Centre.

HAMPSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13 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, 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.

14 RESTRICTED FUNDS : MOVEMENTS IN THE YEAR

	Balance at 1 Jan 20 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 Dec 20 £
John Pearson Memorial Fund	1,327	-	-	-	1,327
Sport England	2,235	-	-	-	2,235
Freemasons' Grant	3,452	-	-	(783)	2,669
Total Restricted Funds	7,014	-	-	(783)	6,231

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.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted £	Designated £	Unrestricted £	Total £
Fund balances at 31 December 2020				
are represented by :-				
Net assets	6,231	1,163,045	324,254	1,493,530
Long term liabilities	-	(6,000)	-	(6,000)
Total Net Assets	6,231	1,157,045	324,254	1,487,530

16 RELATED PARTY TRANSACTIONS

At 31st December 2020 there was a loan from the Scout Association of £16,000 (2019: £16,000).