



## 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**

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

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**Principal Appointments**  
**(at 31 December 2020)**

<b>Name</b>	<b>Appointment</b>
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](mailto:County.office@hampshirescouts.org.uk)  
Website: [www.hampshirescouts.org.uk](http://www.hampshirescouts.org.uk)  
Hampshire Twitter: @hampshirescouts

Registered Charity Number: 1015788  
Scout Association Registration Number: 120  
Principal Bankers: HSBC Bank PLC, Winchester Branch  
Auditors: Martin and Company Audit Limited, 25 St Thomas Street, Winchester, SO23 9HJ  
Custodian Trustees: The Scout Association Trust Corporation

**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 31<sup>st</sup> 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

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On 1 September 2017, the County Commissioner set out his vision and priorities for the County. His vision was then and remains the same today 'To make Scouting in Hampshire even better' and his four priorities are:-

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

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

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

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

The County Commissioner's report on page 9 provides an overview of the achievements of 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 18<sup>th</sup> 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

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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

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**Risk and Internal Control**

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include 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.

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**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

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**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

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

Approved by the Board of Trustees on 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](http://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: 3<sup>rd</sup> 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 £
<b>Incoming resources</b>					
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
<b>Total incoming resources from generated funds</b>		<b>294,193</b>	<b>-</b>	<b>294,193</b>	<b>272,302</b>
<b>Incoming resources from charitable activities</b>					
County activities	3	59,439	-	59,439	1,268,260
Ferry Crofts Scout activity centre	3	38,054	-	38,054	578,446
<b>Total incoming resources from charitable activities</b>		<b>97,493</b>	<b>-</b>	<b>97,493</b>	<b>1,846,706</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>391,686</b>	<b>-</b>	<b>391,686</b>	<b>2,119,008</b>
<b>Resources expended on charitable activities</b>					
County activities	4	215,226	-	215,226	1,497,426
Ferry Crofts Scout activity centre	4	295,165	-	295,165	556,832
Grants and donations	6	4,839	-	4,839	17,658
<b>Total resources expended in relation to charitable activities</b>		<b>515,230</b>	<b>-</b>	<b>515,230</b>	<b>2,071,916</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>515,230</b>	<b>-</b>	<b>515,230</b>	<b>2,071,916</b>
<b>NET INCOMING RESOURCES</b>		<b>(123,544)</b>	<b>-</b>	<b>(123,544)</b>	<b>47,092</b>
Transfers between funds		783	(783)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(122,761)</b>	<b>(783)</b>	<b>(123,544)</b>	<b>47,092</b>
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 £
<b>FIXED ASSETS</b>			
Tangible assets	9	713,893	750,558
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: DUE WITHIN ONE YEAR</b>	11	<u>385,612</u>	<u>283,475</u>
<b>NET CURRENT ASSETS</b>		779,637	866,516
<b>CREDITORS: DUE AFTER MORE THAN ONE YEAR</b>	12	(6,000)	(6,000)
<b>NET ASSETS</b>		<u><u>1,487,530</u></u>	<u><u>1,611,074</u></u>
<b>Represented by:-</b>			
<b>UNRESTRICTED FUNDS</b>			
General funds	13	324,254	279,597
Designated funds	13	1,157,045	1,324,463
<b>RESTRICTED FUNDS</b>	14	6,231	7,014
<b>TOTAL FUNDS</b>		<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 £
<b>Net cash inflow/ (outflow) from operating activities</b>	<b>1</b>	<u>17,405</u>	<u>(168,638)</u>
<b>Investing activities</b>			
Purchase of tangible fixed assets		(4,874)	(70,489)
Repayment of long term loan		-	(20,000)
		<u>(4,874)</u>	<u>(90,489)</u>
Increase/ (decrease) in cash in the period		12,531	(259,127)
Cash at 1 January 2020 (2019)		1,111,814	1,370,941
<b>Cash at 31 December 2020 (2019)</b>		<u><u>1,124,345</u></u>	<u><u>1,111,814</u></u>

**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)
<b>Net cash inflow/ (outflow) from operating activities</b>	<u><u>17,405</u></u>	<u><u>(168,638)</u></u>

**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
	<u>111,230</u>	<u>-</u>	<u>111,230</u>	<u>38,882</u>

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	<u>178,316</u>	<u>-</u>	<u>178,316</u>	<u>225,837</u>
Other Income	10,866	-	10,866	21,544
County activity and events	48,573	-	48,573	1,246,716
	<u>59,439</u>	<u>-</u>	<u>59,439</u>	<u>1,268,260</u>
Ferny Crofts Scout Activity Centre	38,054	-	38,054	578,446
	<u>275,809</u>	<u>-</u>	<u>275,809</u>	<u>2,072,543</u>

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
	<b>510,391</b>	<b>-</b>	<b>510,391</b>	<b>2,054,258</b>

\* 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
	<b>129,124</b>	<b>-</b>	<b>129,124</b>	<b>180,304</b>
Core team costs	33,077	-	33,077	68,465
	<b>162,201</b>	<b>-</b>	<b>162,201</b>	<b>248,769</b>

**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
	<u>4,839</u>	<u>-</u>	<u>4,839</u>	<u>17,658</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.

**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
	<u>11,961</u>	<u>-</u>	<u>11,961</u>	<u>19,539</u>

**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> £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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  
NOTES TO THE ACCOUNTS  
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 £
<b>Designated Funds</b>					
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
	<b>1,324,463</b>	<b>179,989</b>	<b>348,190</b>	<b>783</b>	<b>1,157,045</b>
<b>General Funds</b>	<b>279,597</b>	<b>211,697</b>	<b>167,040</b>	<b>-</b>	<b>324,254</b>
<b>Total Unrestricted Funds</b>	<b>1,604,060</b>	<b>391,686</b>	<b>515,230</b>	<b>783</b>	<b>1,481,299</b>

**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
<b>Total Restricted Funds</b>	<b>7,014</b>	<b>-</b>	<b>-</b>	<b>(783)</b>	<b>6,231</b>

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

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

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

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

**16 RELATED PARTY TRANSACTIONS**

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