



## 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**

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

**Ferry 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)**

<b>Name</b>	<b>Appointment</b>
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](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 2022*

The Trustees present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 SOPR (FRS 102) and Financial Reporting Standard 102. The charity complies with these laws and regulations by using appropriately qualified professionals to prepare the financial statements.

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

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

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

**Use of our report**

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

*Martin and Company Audit Limited*

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

Date *31<sup>st</sup> 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 £
<b>Incoming resources</b>					
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
<b>Total incoming resources from generated funds</b>		<b>259,733</b>	<b>2,000</b>	<b>261,733</b>	<b>261,033</b>
<b>Incoming resources from charitable activities</b>					
County activities	3	368,808	-	368,808	82,580
Ferry Crofts Scout activity centre	3	658,856	-	658,856	300,577
<b>Total incoming resources from charitable activities</b>		<b>1,027,664</b>	<b>-</b>	<b>1,027,664</b>	<b>383,157</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>1,287,397</b>	<b>2,000</b>	<b>1,289,397</b>	<b>644,190</b>
<b>Resources expended on charitable activities</b>					
County activities	4	625,266	389	625,655	253,805
Ferry Crofts Scout activity centre	4	618,621	-	618,621	338,196
Grants and donations	6	15,628	-	15,628	40,443
<b>Total resources expended in relation to charitable activities</b>		<b>1,259,515</b>	<b>389</b>	<b>1,259,904</b>	<b>632,444</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,259,515</b>	<b>389</b>	<b>1,259,904</b>	<b>632,444</b>
<b>NET INCOMING RESOURCES</b>		<b>27,882</b>	<b>1,611</b>	<b>29,493</b>	<b>11,746</b>
Transfers between funds		2,000	(2,000)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>29,882</b>	<b>(389)</b>	<b>29,493</b>	<b>11,746</b>
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 £
<b>FIXED ASSETS</b>			
Tangible assets	9	643,073	680,508
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: DUE WITHIN ONE YEAR</b>	11	<u>664,733</u>	<u>472,894</u>
<b>NET CURRENT ASSETS</b>		885,696	818,768
<b>CREDITORS: DUE AFTER MORE THAN ONE YEAR</b>		-	-
<b>NET ASSETS</b>		<u><u>1,528,769</u></u>	<u><u>1,499,276</u></u>
 <b>Represented by: -</b>			
<b>UNRESTRICTED FUNDS</b>			
General funds	12	344,248	324,764
Designated funds	12	1,178,429	1,168,031
<b>RESTRICTED FUNDS</b>	13	6,092	6,481
<b>TOTAL FUNDS</b>		<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
<b>Investing activities</b>			
Purchase of tangible fixed assets		(14,901)	(14,969)
Repayment of long-term loan		-	(10,000)
		<u>(14,901)</u>	<u>(24,969)</u>
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)		<u>1,483,229</u>	<u>1,263,844</u>

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	<u>234,286</u>	<u>164,468</u>

*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>243,197</u>	<u>192,126</u>
Other Income	23,896	-	23,896	19,021
County activities and events	344,912	-	344,912	63,559
	<u>368,808</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>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 £
Ferry 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> £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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
	664,733	472,894

12 UNRESTRICTED FUNDS:

Movements in the Year	Balance at 1 Jan 22	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 Dec 22
	£	£	£	£	£
<b>Designated Funds</b>					
Fixed Asset Fund	772,763	-	-	-	772,763
Ferry 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
	1,168,031	1,011,768	1,003,370	2,000	1,178,429
<b>General Funds</b>	324,764	275,629	256,145	-	344,248
<b>Total Unrestricted Funds</b>	1,492,795	1,287,397	1,259,515	2,000	1,522,677

**Designated Funds**

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

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

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

*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)	-
<b>Total Restricted Funds</b>	<b>6,481</b>	<b>2,000</b>	<b>389</b>	<b>(2,000)</b>	<b>6,092</b>

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

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

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

The Lt Cmdr Bruce Fund was established in memory of a former Vice-President of Hampshire Scouting, with a specific requirement that it be used to acknowledge both young persons and adult leaders who have inspired and encouraged other persons associated with Hampshire Scouting. The Bruce family have kindly offered to fund future such awards.

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	-	-	-	-
<b>Total Net Assets</b>	<b>6,092</b>	<b>1,178,429</b>	<b>344,248</b>	<b>1,528,769</b>

**15 RELATED PARTY TRANSACTIONS**

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