



HAMPSHIRE COUNTY SCOUT COUNCIL

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

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

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

Membership of the County Board of Trustees

Ex Officio: -

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

Elected Members: -

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

Nominated members: -

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

Co-opted by the Trustees: -

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

The Charity Trustees of Hampshire County Scout Council are the ex-officio, nominated, elected and co-opted members (all voting) of the County Board of Trustees. In accordance with the policy of encouraging youth participation, the following **County Youth Council representatives (under 18)** have also been elected to attend and participate, but do not vote, in Board meetings: - Coby Fleetwood, Arthur Hide and Dee Wright. The County Commissioner and County Chairman are ex-officio members of all sub-committees.

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

Principal Appointments
(at 31 December 2023)

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

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

Tel: 02380 847847

Email: County.office@hampshirescouts.org.uk

Website: www.hampshirescouts.org.uk

Hampshire Twitter: @hampshirescouts

Registered Charity Number: 1015788

Scout Association Registration Number: 120

Principal Bankers: HSBC Bank PLC, Winchester Branch

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

Custodian Trustees: The Scout Association Trust Corporation

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

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

PRINCIPAL OPERATING ACTIVITIES

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

Activities

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

County Adult Support and Training

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

Ferny Crofts Scout Activity Centre

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

FUNDAMENTALS OF SCOUTING

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

The Board's Responsibilities

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

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the Council.
- Manage the Council's finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of sub-Committees, including appointing Chairs to lead the sub-committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.

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

- The opening, closure and amalgamation of Districts, the County Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.

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

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

Risk and Internal Control

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include a Financial Procedures Manual and a Risk Register which identifies operational, financial and reputational risks to its existence. The Council benefits from the Scout Association's comprehensive insurance policies and purchases property and other insurance to ensure that insurable risks are covered.

Grants

The Council aims to provide appropriate resources to enable all young people in Hampshire to undertake Scouting activities, expeditions and training irrespective of their background, financial ability or special needs. It also aims to support adult training.

In early 2021 the Board approved funding from the Mrs W S Hayward Legacy Fund for a Coronavirus Recovery Grants programme available to support Scout Groups in Hampshire suffering from financial difficulty to continue providing effective scout activities. This continued into 2022. In addition, the Board has agreed to fund the rebadging costs incurred by Districts and Groups as a result of the District reorganisation programme.

2023 Financial Review

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

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

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

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

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

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

Reserves Policy

The County's policy is to hold sufficient resources to continue the charitable activities of the County should a substantial shortfall in income or fundraising activities occur. In applying this policy, the Board has taken account of the significant business risks associated with the operation of the Ferny Crofts Activity Centre and has adopted a methodology for assessing the amount required based on the size of its activities.

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

As at 31 December 2023, the County had a total of £347,397 in its General Reserve and Designated and Restricted reserves of £1,175,076 and £5,424 respectively. The majority of the County's Designated reserves which reflect the cost of the County's land and buildings at Ferny Croft are not liquid and cannot be easily realised.

Investment Policy

The County's investible funds are represented principally by its designated funds and by Sections' and Activities' working capital. The trustees have therefore adopted a low-risk investment policy and funds are held with commercial banks, building societies, charity banks (CCLA) and Scout Association Short Term Funds. During the year under review funds held by the Scout Association were returned to the County and investments have been made to maximise interest returns whilst retaining liquidity. The trustees believe this policy continues to be appropriate.

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

Sarah Thomas

Trustee

James Redfearn

Trustee

14 May 2024

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

Hampshire Scouts County Commissioner's Annual Report

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

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

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

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

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

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

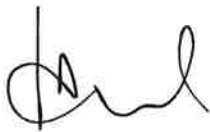
Over the next 12 months, the Scout Association will be gradually transforming, changing the way we welcome adults, changing the way that we deliver training, bringing our Governance up to date, introducing

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

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

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

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



Paul Bell

County Commissioner

Hampshire Scouts

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

Approved by the Board of Trustees on 14 May 2024, and signed on their behalf by:

John Natt

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

Opinion

We have audited the financial statements of Hampshire County Scout Council (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 12], the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal controls as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

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



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

Date 15th May 2024

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

**HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

The Notes form part of these Financial Statements.

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

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

Approved by the Board of Trustees
on 14 May 2024

and signed on their behalf by:

Sarah Thomas

John Natt

The Notes form part of these Financial Statements.

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

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

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

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

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

1 ACCOUNTING POLICIES

(a) Basis of Preparation

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the Council.

(b) Fund Accounting

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Council and which have not been designated for other purposes.

Designated Funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Trustees have discretion over transfers between designated and general funds.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Council for particular purposes.

(c) Incoming Resources

Voluntary Income

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

Investment Income

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

Deferred Income

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

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

1 ACCOUNTING POLICIES (continued)

Government Grants

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

Donated Assets

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

(d) Resources Expended

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

Charitable Activities

Comprise the costs of running Ferny Crofts Scout Activity Centre, county office administration costs and support for county activities and events.

Governance Costs

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

(e) Tangible fixed assets and depreciation

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

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

Freehold land and buildings acquired prior to 2008: nil

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

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

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

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

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

(f) Stock

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

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

1 ACCOUNTING POLICIES (continued)

(g) Foreign Currencies

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

2 GRANTS AND DONATIONS RECEIVED

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

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

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

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

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

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

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

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

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

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

5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS

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

6 GRANTS

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

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

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

7 GOVERNANCE COSTS

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

8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

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

Salaries including employer's national insurance contributions amounted to £544,005 (2022: £441,320). Included within wages is £28,702 in relation to casual labour (2022: £18,877). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £9,134 (2022: £7,810) are paid by the Council into a defined contribution personal pension scheme administered by Scottish Widows on behalf of the Scout Association. Pension contributions of £5,848 (2022: £34,059) had not been invoiced as at the year end.

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

No trustee received any remuneration during the year for their role as trustee. One trustee received total remuneration (including pension) for their operations role of £51,332 (2022: £44,613). No trustee or other person related to the Council had any personal interest in any contract or transaction entered into by the Council during the year.

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

9 FIXED ASSETS

	<u>Freehold, Land and Buildings</u> £	<u>Equipment and Fittings</u> £	<u>Motor Vehicles</u> £	<u>Total</u> £
COST				
As at 1st January 2023	1,180,044	142,988	27,680	1,350,712
Additions at cost	46,562	-	-	46,562
Disposals	-	-	-	-
As at 31st December 2023	<u>1,226,606</u>	<u>142,988</u>	<u>27,680</u>	<u>1,397,274</u>
DEPRECIATION				
As at 1st January 2022	558,686	126,581	22,372	707,639
Depreciation charge for the year	41,525	6,473	1,327	49,325
Disposals	-	-	-	-
As at 31st December 2022	<u>600,211</u>	<u>133,054</u>	<u>23,699</u>	<u>756,964</u>
NET BOOK VALUE				
At 31st December 2023	<u>626,395</u>	<u>9,934</u>	<u>3,981</u>	<u>640,310</u>
At 31st December 2022	<u>621,358</u>	<u>16,407</u>	<u>5,308</u>	<u>643,073</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 23 £	31 Dec 22 £
Trade debtors	20,684	23,025
Prepayments and other debtors	21,378	19,682
Other Debtors	6,649	4,842
	<u>48,711</u>	<u>47,549</u>

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

11 CREDITORS: DUE WITHIN ONE YEAR

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

12 UNRESTRICTED FUNDS:

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

Designated Funds

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

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

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

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

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

The **International Opportunity Fund** provides support to enable Hampshire Scouts to join overseas expeditions.

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

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

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

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

13 RESTRICTED FUNDS: MOVEMENTS IN THE YEAR

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

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

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

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

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

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

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

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

14 FINANCIAL COMMITMENTS

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