



HAMPSHIRE COUNTY SCOUT COUNCIL

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

Registered Charity Number: 1015788

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

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

Membership of the County Board of Trustees

Ex Officio: -

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

Elected Members: -

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

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

The Charity Trustees of Hampshire County Scout Council are the ex-officio, nominated, elected and co-opted members (all voting) of the County Board of Trustees. In accordance with the policy of encouraging youth participation, the following **County Youth Council representatives (under 18)** have also been elected to attend and participate, but do not vote, in Board meetings: - Isaac Treasure, Jamie Cooper and Joe Biondani. Arthur Hide was also a non-voting youth member who turned 18 within the year and has now been invited to vote. The County Commissioner and County Chairman are ex-officio members of all sub-committees.

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Principal Appointments
(at 31 December 2024)

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

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

Tel: 02380 847847

Email: County.office@hampshirescouts.org.uk

Website: www.hampshirescouts.org.uk

Hampshire Twitter: @hampshirescouts

Registered Charity Number: 1015788

Scout Association Registration Number: 120

Principal Bankers: HSBC Bank PLC, Winchester Branch

Auditors: Shaw Gibbs (Audit) Limited, 25 St Thomas Street, Winchester, SO23 9HJ

Custodian Trustees: The Scout Association Trust Corporation

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

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

PRINCIPAL OPERATING ACTIVITIES

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

Activities

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

County Adult Support and Training

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

Ferny Crofts Scout Activity Centre

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

FUNDAMENTALS OF SCOUTING

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

The Board's Responsibilities

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

Risk and Internal Control

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

Grants

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

2024 Financial Review

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

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

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

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

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

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Reserves Policy

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

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

As at 31 December 2024, the County had a total of £329,697 in its General Reserve and Designated and Restricted reserves of £1,216,231 and £4,139 respectively. The majority of the County's Designated reserves which reflect the cost of the County's land and buildings at Ferny Croft are not liquid and cannot be easily realised.

Investment Policy

The County's investible funds are represented principally by its designated funds and by Sections' and Activities' working capital. The trustees have therefore adopted a low-risk investment policy and funds are held with commercial banks and building societies. Investments have been made to maximise interest returns whilst retaining liquidity. The trustees believe this policy continues to be appropriate.

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



Sarah Thomas

Trustee



Robert Gath

Trustee

3 June 2025

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

Hampshire Scouts County Commissioner's Annual Report

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

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

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

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

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

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

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

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

Paul Bell

County Commissioner

Hampshire Scouts

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

Approved by the Board of Trustees on 3 June 2025, and signed on their behalf by:



Robert Gath

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

Opinion

We have audited the financial statements of Hampshire County Scout Council (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise

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

appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 10], the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal controls as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

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

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

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

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

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

Use of our report

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

Shaw Gibbs (Audit) Limited

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

Date: *13th June 2025*

Shaw Gibbs (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**HAMPSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The Notes form part of these Financial Statements.

**HAMPSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 DECEMBER 2024**

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

Approved by the Board of Trustees

on 31st June 2025

and signed on their behalf by:

Sarah Thomas 

Robert Gath



The Notes form part of these Financial Statements.

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

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

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

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

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

1 ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

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

(b) Fund Accounting

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

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

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

(c) Incoming Resources

Voluntary Income

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

Investment Income

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

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

1 ACCOUNTING POLICIES (continued)

Deferred Income

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

Government Grants

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

Donated Assets

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

(d) Resources Expended

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

Charitable Activities

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

Governance Costs

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

(e) Tangible fixed assets and depreciation

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

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

Freehold land and buildings acquired prior to 2008: nil
Additions and improvements to freehold buildings subsequent to 2008: at rates varying between 5 and 20 years on a straight- line basis
Equipment, fixtures and fittings: between 3 and 10 years on a straight-line basis
Motor vehicles: at 25% on a reducing-balance basis

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

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

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

1 ACCOUNTING POLICIES (continued)

(f) Stock

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

(g) Foreign Currencies

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

2 GRANTS AND DONATIONS RECEIVED

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

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

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

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

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

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

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

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

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

5 COUNTY ADMINISTRATION, SUPPORT AND LEADERSHIP TEAM COSTS

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

6 GRANTS

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

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

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

7 GOVERNANCE COSTS

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

8 SALARIES AND TRUSTEES' REMUNERATION AND EXPENSES

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

Salaries including employer's national insurance contributions amounted to £659,932 (2023: £544,005). Included within wages is £31,527 in relation to casual labour (2023: £28,702). No staff received emoluments in excess of £60,000 per annum. Employer pension contributions totalling £10,776 (2023: £9,134) are paid by the Council into a defined contribution personal pension scheme administered by Scottish Widows on behalf of the Scout Association. Pension contributions of £6,492 (2023: £5,848) were outstanding at the year end.

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

No trustee received any remuneration during the year for their role as trustee. One trustee received total remuneration (including pension) for their operations role of £25,876 (2023: £51,332). No trustee or other person related to the Council had any personal interest in any contract or transaction entered into by the Council during the year.

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

9 FIXED ASSETS

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

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

10 DEBTORS

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

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

11 CREDITORS: DUE WITHIN ONE YEAR

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

12 UNRESTRICTED FUNDS:

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

Designated Funds

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

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

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

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

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

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

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

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

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

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

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

13 RESTRICTED FUNDS: MOVEMENTS IN THE YEAR

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

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

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

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

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

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

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

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

15 FINANCIAL COMMITMENTS

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