

Annual Review and Accounts 2023-24



Welcome

We are delighted to share with you all the incredible journey we have all been on over the past year. The highlights are too numerous to mention, but it is important to understand that the work we are engaged in with the young people in Surrey is continuing to aid their recovery from the pandemic. That may seem a distant memory for most, but the aftereffects are still reverberating and will continue to do so for many years to come. With many young people experiencing high anxiety and mental health challenges, we should not lose sight of the fact that the work we are doing with young people of all ages is helping them recover by building resilience and confidence whilst improving their skills in leadership, teamwork and sense of community.

In our respective roles as Chair of Trustees and County Lead, we are immensely proud of the extraordinary effort and achievement of our Scouts, volunteers, and supporters.

Looking ahead, we are eagerly preparing for a calendar packed with thrilling camps, events and activities. These events will provide our Scouts with opportunities for personal growth, new friendships, and unforgettable memories.

None of this would be possible without the tremendous support of our dedicated volunteers, who consistently go above and beyond to ensure our Scouts have the best experiences possible. To our incredible volunteers, we want to express our deepest appreciation for your invaluable contributions. Your passion, commitment, and tireless efforts are what make Scouts in Surrey the vibrant and flourishing community it is today. Your selfless dedication is an inspiration to us all, and we cannot thank you enough for the impact you have on the lives of our young people.

This year sees the full implementation of the County Board of Trustee changes as we move to the new slimline board. We would like to take this opportunity to thank members of the board who are stepping away for all their hard work and dedication over the periods that they have served.

We also want to thank our staff members for their continued hard work and support to the volunteers in the County and without whom Bentley Corpse and the County Office would not operate.

We would also like to mention the continued inspirational leadership of the County Leadership Team and the tremendous support of the broader team of county volunteers.

As we continue on this exciting journey, let us celebrate the achievements of our Scouts, the commitment of our volunteers, and the unwavering support of our wider community. Together, we will create memories, forge lifelong friendships, and empower the next generation of leaders. Thank you once again for your incredible efforts, and we look forward to an unforgettable year of growth, adventure, and camaraderie.

Ian Newbery
County Chairman

Joe Rogerson
County Lead

Our Purpose and Method

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities and they live their Scout Promise.

Our values, as Scouts, are at the heart of who we are and what we do:

Integrity - We are honest, we try to do the right thing (even if no one is watching) and we stay true to ourselves.

Respect - We are thoughtful of people's feelings and values, treating everyone as we would like others to treat us.

Care - We are kind to others, looking after the world we live in.

Belief - We explore our beliefs and attitudes with wide-open minds.

Cooperation - We work with others to change the world for the better, making friends along the way.

Surrey Scouts is open to all young people in Surrey aged between four and twenty-five no matter what background, ethnic origin, nationality, race, gender, marital or sexual status, mental or physical ability, political or religious belief.

Thousands of committed, experienced and trained volunteers, working in teams across the County, provide Scouting in Surrey through 18 Districts and

174 Scout Groups.

The Trustees have a duty to report on our public benefit in our annual report. We have assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

We believe that we have met the Charity Commission's public benefit criteria for both the advancement of citizenship and community development. The Scouting Movement complies with two key principles set by the Commission regarding public benefit:

1. Identifiable benefit

The way in which we carry out Scouting helps young people in their personal development, empowering them to make a positive contribution to society; we link this benefit directly to the Purpose of Scouting.

2. Public benefit

Scouting is a national Movement open to young people aged between four and twenty-five and to adults. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to its members, the benefits of Scouting are not constrained by a member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. There are also funds available for setting up new Groups and Sections and for young people's uniform and Scouting activities so that we do not exclude young people from activities if they are unable to pay.

SURREY SCOUTS HAS:

PEOPLE	PROGRAMME	PLACES	PERCEPTION
<p>An ever-increasing number of youth members and of skilled, qualified adults.</p>	<p>All youth members benefitting from high quality, well resourced, balanced programmes.</p>	<p>Scouting enjoyed in safe, welcoming, fit-for-purpose places within Districts as well as in Groups that have a secure income and sound governance.</p>	<p>More visibility with Scouting being seen to play a key role in society.</p>
Amazing People	Amazing Programmes	Amazing Places	Amazing Media
<p>Promoting and enabling growth in adult and youth membership by upskilling Districts and Groups.</p> <p>Developing the Surrey Skills Academy to provide first class skills training to enable volunteers to enhance the progressive Programme.</p> <p>Ensuring compliance with mandatory learning through subsidiary.</p>	<p>Promoting and enabling quality youth shaped programmes.</p> <p>Supporting quality youth shaped programmes.</p> <p>Monitoring quality youth shaped programmes.</p> <p>Increasing the number of Top Awards.</p> <p>Promoting and enabling international opportunities.</p>	<p>Promoting and enabling good governance.</p> <p>Promoting and enabling high quality administration.</p> <p>Developing Bentley Copse.</p>	<p>Providing quality media coverage.</p> <p>Supporting District and Group media.</p> <p>Providing media opportunities to Scouts.</p> <p>Promoting and enabling good quality county-wide communications.</p>
			

How have we been doing?

People

Promoting and enabling growth:

Growth requires a combination of offering a great programme, plenty of new adult volunteers and ever more spaces for young people to join.

This year our youth membership is up by 1% to 14,028 young people across the 18 Districts in Surrey. We saw the largest growth in Explorer Scouts and Squirrel Scout sections, but a drop off in numbers in the Beaver Scout sections.

Our numbers of front-line volunteers (leaders, assistant leaders and section assistants) grew by 7.2% to 2,492 contributing to an overall increase in the numbers of all adult volunteers (up 5.9% to 4,626). We also saw a large growth of 69 Explorer Scout Young Leaders (up by over 11% to 670), assisting the frontline volunteers to deliver a great programme.

Our waiting list has started to fall (from 5,799 to 5,116) and we will continue to look for opportunities to get as many of those young people as possible involved in Scouting.

Celebrating achievement:

Our amazing volunteers have received the following Good Service awards in 2023/24:

- 68 Chief Scout's Commendations for Good Service
- 27 Awards for Merit
- 15 Bars to the Award for Merit
- 9 Silver Acorns
- 2 Silver Wolves

- 1 Meritorious Conduct Award

- 1 Chief Scout's Personal Award

Providing top quality training:

Training for all roles in Surrey continues to be delivered centrally and locally both online and face to face. We are now also offering several modules using a blend of both methods which has led to an increase in uptake, particularly in the more time-consuming modules such as Nights Away and First Response. This versatile and convenient format enables sessions to be delivered throughout the year.

We continue to see excellent numbers of Wood Badge completions with 221 Wood Badges being recommended in the review year. Mandatory Ongoing Learning - Safety and Safeguarding – has substantially increased with close to 100% compliance in each of those modules across the County, a tremendous achievement with DCs and GSLs playing a huge part in achieving those results.

[Surrey Scouts -Annual Report and Accounts 2023 - 24](#)

First Response sees a continued upwards trend in completions, testament to the efforts of the First Aid Training Team.

Moving forwards, the changes to the way adults will undertake learning soon will bring challenges as we get to grips with the new systems. However, we are working to ensure every training record is as up to date as possible, so that the transition works smoothly.

Programme

Our focus on promoting a joined up and progressive programme has continued at pace this year with the completion of our programme roadshows in which we visited every District, and the third annual programme conference. This year there has been a real focus on ensuring that the joined-up programme starts with squirrels as the number of Squirrel Dreys increases and extends out to the Network section – particularly in the context of the ongoing review of Scouting for the 14 -24 age group at national level. Squirrel Scouts have become the section in which we set the foundations for a long and successful journey in Scouting and Network is the culmination of that journey as a youth member.

Possibly our most impressive initiative has been our county-wide scheme for developing Young Leaders. This continues at scale with both of this year's conferences being attended by well over a hundred Young Leaders and a support staff of trainers, facilitators and organisers that numbers more than twenty. This was also the year that we turned that training practical with a Young Leader bushcraft camp for 32 Young Leaders, which we are planning to repeat for a further forty young leaders this year. The Young Leader scheme is definitely bearing fruit for supporting programme as a whole, as leaders across the county report that their Young Leaders are more confident and knowledgeable and are now directly planning and leading high quality section programmes, which are exciting and engaging the Squirrels, Beavers, Cubs and Scouts that are taking part in them. Finally, this year has also seen the first of our Senior Young Leaders being awarded a BTEC qualification, which is an enormous achievement that they carry forward with them into their academic record, professional lives and careers.

Supporting adults to deliver the programme also means giving them the training they need to be confident in teaching the core skills and, this year, we have continued the work of the Surrey Skills Academy by piloting and rolling out new practical skills modules in bushcraft and pioneering, as well as delivering a full range of high-quality courses that cover the breadth of the Scouting programme. I am always personally energised when a group of leaders has learned new skills on one of our bushcraft courses and is fizzing with excitement about going back to their sections and applying those skills.

As we start to reorganise ourselves around the new Scouting team structures, the programme team has bold plans to examine the events that we run and truly ensure they are in service of programme delivery, and also to harness the power of the various activity based Scout Active Support Units to train more leaders, achieve more permits, and enable more young people to experience adventurous activities as part of their Scouting programmes. There remain some gaps in the programme team at county level, and we know team structures will change and adapt, but through the efforts of many we have made significant progress this year.

Increasing the number of Top Awards:

Over the last year our amazing, dedicated leaders were able to ensure that 2,598 Scouts gained their top awards. That is a 14% improvement on the number of Scouts who achieved similarly in the previous year. That is a truly remarkable feat by our Scouts and their leaders. This year the number of young people achieving each award is as follows (January 2023 in brackets):

Chief Scout Acorn Award: 49 (16)
Chief Scout Bronze Award: 885 (803)
Chief Scout Silver Award: 801 (672)
Chief Scout Gold Award: 360 (341)
Chief Scout Platinum Award: 117 (108)
Chief Scout Diamond Award: 37 (55)
Queen's Scout Award: 7 (7)
Explorer Belts: 45 (17)
Young Leader Belts: 65 (23)

In addition, 232 (244) Duke of Edinburgh Awards were achieved by Surrey Scouts: Bronze: 137 (138); Silver: 75 (83), and Gold: 22 (23).

Promoting and enabling international opportunities:

Over 1,100 of Surrey Scouts' young people and leaders participated on a visit abroad in 2023-24 with destinations including Switzerland, Denmark, Netherlands and the Czech Republic. Programmes ranged from traditional Summer Camps and expeditions to attendance at European Jamborettes.

Alongside the many fantastic Group/Unit/District organised visits abroad, we also saw several successful County level visits, including the regular and highly popular KIX expedition to Kandersteg for Scouts, an Explorer Belt expedition to Galicia for Explorer Scouts/Network and a Summer Camp in Belgium for Explorer Scouts.

In Summer 2023, two Surrey Units attended the 25th World Scout Jamboree in South Korea. Jamborees are large camps that aim to foster international friendship, peace and learning. Surrey Scouts selected 71 young people with places offered through a ballot system, giving every Scout within each District that applied an equal chance of getting a place.

Our Units expected to spend five days in Seoul experiencing the modern culture of South Korea and ten days at the Jamboree, meeting Scouts from around the world. The city visits went well but, unfortunately, the Jamboree was cancelled part way through; a result of dangerous weather and poor facilities onsite. Our Scouts spent their remaining time in Seoul taking part in a variety of additional activities, seeing temples and visiting the Demilitarised Zone. Although not exactly as planned, reports from our young people have been really positive and it was certainly an adventure.

Places

Promoting and enabling high-quality administration:

The County was somewhat ahead of the Headquarters Governance planning in that we changed both the title and make-up of the Trustee Board several years ago. In consequence the number of Trustee Board members is such that the Board have been able to continue to meet in Trustee's homes or other 'zero-cost' venues and we have been grateful for the hospitality provided.

The County Office has continued to be staffed alone by our Office Manager, Katy Cozens, following the reduction in staff back in 2020. Agreement was reached under contract for Katy to work remotely. It is an operating practice that started in 2019, but which has been found to be successful and has continued. It is worth noting that in addition to the normal work of a County office, Katy also provides the support for all the major County events and presentations.

That the administration of the County has continued so smoothly through the year is due in no small part to the efforts of Katy. It is significant that Surrey has consistently been one of the four largest Scout Counties in the country but has one of the lowest County membership fees and only one paid employee in the County Office.

Financial management of both the County and Bentley Copse continues to be closely monitored by our County Treasurer. He has kept our financial processes under constant review and, despite the complexity of our operations, produces an outstanding flow of financial information and understandable commentary to the Trustees.

Historically, a significant part of the administration for Bentley Copse Activity Centre was carried out by the County Office but this was reviewed in 2021 and most of that administration is now carried out by Jen Yates who heads up Customer relations at the Centre.

The efficient running of the Centre is in the hands of the Centre Manager, Nick Cann ably assisted by Luke Daniels and Ryan Lloyd and the County is grateful to them for their hard work.

In pursuance of more efficient governance and simplified administration, the Trustees agreed that the Bentley Copse Management Sub-Committee could effectively be subsumed back into the Board itself, replicating a decision made in respect of the Finance sub-committee three years ago. This transition has progressed smoothly, and the Board would like to express its sincere thanks to the members of the former sub-committee who all continue to support the Centre with their many skills.

A further change is that the Appointments Advisory sub-committee has now had its last meeting in line with the changes to the process for the recruitment and appointment of volunteers. Janet Manktelow and her team have provided sterling service to the County over many years and the Board extend their sincere thanks to all the members.

The County have continued to promote the mandatory requirement for Trustee members at all levels of Scouting to complete various online training modules in addition to that specifically for Trustees. The training has continued to be supported by a national programme of webinars. The County recognises that the number of Trustees recorded on Compass still does not reflect the number who sits on Group and District Trustee Boards and that in turn does not allow an accurate measure of the Trustee training undertaken.

The moves by Scout Headquarters to provide more effective governance at County, District and Group level have been promulgated and promoted by the County. It was intended to hold a County Conference for Trustees in early 2024 but sadly this had to be postponed as the County was still waiting on guidance from Headquarters.

The Trustees are very grateful to both Katy Cozens and the team at Bentley Copse and wish to record their thanks for their support of the County during another year of challenging and changing operating practices.

Developing Bentley Copse:

Events

- Largest Frost Camp ever with 22 attending groups. We maximised attendance to the target of 500 young people on site, supported by over 100 volunteers; a successful Beavers Go Wild. We hit the attendance target of 250 Beavers, supported by over 100 volunteers; the launch of Cubs Cause Chaos for September 2024; hosting “Sing Fest” a choir-based music event, bringing in £3,300 income to an otherwise empty weekend in September term 2023.
- Crew and staff supporting the Big Hand Shake and the local Shere Hill Climb to raise funds for the site.
- Hosting four volunteer run weekend training courses for leaders wishing to obtain scout climbing permits, plus training for rifle/pistol shooting, and archery.

Activities and Site

- Addition of Nerf Battle, Ghillie Suit Stalk, Gladiator Challenge, and Aeroball as new activities.
- Improvement works to camping spaces, the rifle range (including two new sets of rifles), archery and tomahawk targets, the campfire circle, the climbing tower, the zip line, frisbee golf, crate stacking and Jacob’s ladder.
- Replacing safety cables on crate stacking, Jacob’s ladder and gladiator challenge: now supporting two persons off ground on these activities.
- Clearing site of many smaller unhealthy trees and holly.
- Clearing old swimming pool site for use as an activity space.
- Complete refurbishment of Parker Lodge.
- New flooring to the marquee.
- Painting works on exterior of buildings (Palmer, Little Lodge, Office)
- Construction of a new trolley parking area.
- Clearing of ‘ghost shack’ storage shed and enabling its use as a dry wood and bushcraft store.

Policies etc.

- Implementing new policies to better predict and manage vehicle movement and parking demands at peak times (e.g. large family camps)
- Creating a common design language for documentation, site map and facility icons, and activity icons.

- Replacing and updating all legacy public facing documentation: *Site Information, Site Procedures, DofE Expedition Guide, Activities Brochure, School Residentials Brochure, School Residential Staff Information, Building Information (Four buildings), Risk Assessments, Self-Led Activity Operating Procedures, Instructed Activity Operating Procedures*
- Creating a new 'single PDF' document that includes all activity risk assessments in one place, improving efficiencies for camp/trip leaders in charge.
- Significant updates to the website to remove legacy content and make the above new documentation easily available.
- Improving the online booking process and creating a new email-based booking method to avoid issues.
- Designing and producing a new site blanket badge.
- Creating a new Inclement Weather Action Plan document
- Installing a weather station on the office roof to measure wind speed.
- Creating a new policy on document management to support internal reviews and external oversight.

HR

- Improvements to staff scheduling procedures, designed to smooth out the workload on staff (where possible) and better use available volunteers.
- New recruitment to the BC Crew.
- Employing a new year-round cleaner.
- Providing many training opportunities for staff to enhance their expertise e.g. ERCA and Climbing instructor qualifications.
- Improvements to tracking staff/volunteer training/qualifications and their 'sign off' for each activity.

Footfall:

- 8,029 DofE participants
- 3,445 Surrey Scouts
- 1,927 non-Surrey Scouts
- 258 Girl Guides

Perception

During the last year, Surrey Scouts has continued to be publicised in a variety of means with all major events covered by photography and videography, with galleries and event videos being produced and shared across social media and our online gallery. With two of the county's large events running in one year, this has been a challenge but one the team has managed effectively. We have been fortunate to receive coverage in print media, too, where it exists at local level across the county, with positive articles relating to programme and achievement of our youth members.

Once again, the media team has played a significant role in delivering Reach for the Stars and which has a very positive reach to the community of parents who support and log their Beaver Scout's engagement. The Smugmug gallery has undergone a reorganisation to make it easier to find events if looking either as a parent or from the wider community.

Responsibilities of the Board of Trustees

Charity law requires the Trustees to prepare financial statements for each year that give a true and fair view of the situation of the Charity at the year-end, its incoming resources and resources spent during the year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. This allows the Board to ensure that the financial statements comply with the Charities Act 2011. The Board is 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.

Surrey County Scout Council is a charity registered in England and Wales number 305819. It is governed by the Scout Association Royal Charter (1912, as amended). It adopts the constitution defined in section 5.6 of the Scout Association POR (Policy, Organisation and Rules).

Trustee Selection and Training

With effect from 2024, the Trustees (except for the four County Officers who hold an ex-officio appointment to the Board) are nominated following an open selection process and approved by the members of the County Scout Council at the Annual General Meeting. Trustees often already have an understanding of both Scouting generally and of how the County is organised and run. On appointment, they receive a booklet containing the terms of reference of the County Trustee Board and its Sub-Committees, together with details of how Surrey Scouts might be able to apply for grant aid towards the costs of training and other activities. A link to the online booklet (The Essential Trustee, what you need to know etc.), published by the Charities Commission that explains the legal duties and responsibilities of charity trustees, is also provided. All new Trustees are required to be a member of The Scout Association and undertake a training course for Trustees.

Risk Policy

We undertake risk assessments for all major County activities in accordance with the recommendations and requirements of the Scout Association's published document entitled "Policy, Organisation and Rules". Our Bentley Copse staff carries out regular risk assessments of the County's activity centre and report their findings to the Board. The County maintains a risk register used as a risk management tool to fulfil regulatory compliance and to act as a repository for all risks identified to the County Scout Council. It includes additional information about each risk, e.g., the nature of the risk, reference and owner and the appropriate mitigation measures. The principal financial risk is that the activity centre generates a significant deficit, and the main operational risks focus on child abuse and injury to members.

Need and Skill Requirements

The Trustees entrust the training of adults in Scouting in accordance with the rules of The Scout Association, to the County Training Manager and her team under the guidance of the County Commissioner. The Trustees have the responsibility to train any paid staff.

Conclusion

The Board of Trustees wishes to extend sincere thanks to all the adults who give of their time, effort, and expertise to enable young people in Surrey to enjoy Scouting at its very best.

The Board would like to acknowledge the substantial financial assistance given by several organisations and individuals, which enables Groups, Districts, and the County to provide better and improved facilities for the benefit of the young people of Surrey.

For and on behalf of the Board of Trustees of Surrey County Scout Council

Ian Newbery
County Chairman

Howard Park
County Secretary

Surrey County Scout Council

President

Mr Michael More-Molyneux, H M Lord Lieutenant of Surrey

Vice Presidents

Mr Gordon Bates DL
Dr Derek Pollard OBE
Sir Adrian White CBE DL

Founder

Robert Baden Powell OM

Trustees

James Burge (Chair to 7.9.23)
Phil Currie (non-voting)
Martin Gerrard QPM DL
Dr Julia Kielstra
Gary Ernest ACMA (Treasurer)
Dr Benita Middleton (from 7.9.23)
Marcus Martin-Burns
Claire Morris
Ian Newbery (Chair from 7.9.23)
Howard Park (Secretary)
Joe Rogerson (County Lead)

Bankers

CAF Bank Ltd
Barclays PLC
Charities Official Investment Fund

County Treasurer

Gary Ernest ACMA

Auditor

Stephen Meredith
Alliotts LLP
Friary Court, 13-21 High Street
Guildford GU1 3DL

Financial Review 2023-24

Financial Strategy

The financial strategy supports the aims and objectives of the County that are explained elsewhere in this Trustees' Report. We do this by maintaining sound finances, prudently managed, and maintaining reserves that allow us to cope with adverse situations: the pandemic in 2020-22 that significantly impacted County events and Bentley Copse showed this approach worked well when tested. The Trustees review the latest quarterly financial statements at every one of their meetings and agree the allocation of surplus funds and investments when necessary.

The Trustees have reaffirmed that the Bentley Copse Activity Centre is a core part of our strategy:

- to provide affordable top-quality opportunities for Surrey Scouts to camp, outdoors or indoors, in a safe and secure environment
- to provide training facilities in which adults may learn the skills that they need to be leaders in Surrey Scouts
- to provide a range of up-to-date and relevant on-site activities to support the Scouting Programme and to enhance the camping experience of Surrey's Scouts.

To deliver this strategy, the Trustees have identified capital works of some £1.5-2.0 million to be implemented over the next 10 years. The first phase of this is to replace the existing toilet block, to replace the dilapidated shooting range, and to build a new multi-purpose climbing and archery centre. The cost of these works is likely to be close to £1 million and planning permission has recently been granted, though with significant conditions. A successful 2023-24 year has allowed us to add a further £130,000 to our County Development Fund, bringing the total to £630,000, which includes the significant contribution of £450,000 from Richard Shortman's legacy. We will need to raise the remaining funds through fundraising and by ensuring that Bentley Copse delivers a substantial and regular surplus.

2023-24 Financial Outcome

The accounts for Surrey Scouts for the period 1 April 2023 to 31 March 2024 have been prepared in accordance with the Charities' Statement of Recommended Practice applying incorporating Financial Reporting Standard 102, known as "Charities SORP (FRS 102)". The Financial Statements are shown on Pages 22 to 33, and the Auditor's Report is shown on pages 19-21.

The net operating income for 2023-24 including gains on investments is £144,812 (2022/23, £144,732). This result has been achieved thanks to substantial donations of £99,562, of which the final tranche of Richard Shortman's legacy was £91,200. Higher interest rates and a small surplus at Bentley Copse also contributed positively to the result.

Surplus cash is held on the Flagstone platform, which allows funds to be spread across multiple high-rated bank and building society accounts thus spreading the risk and ensuring that we retain full access to the Financial Services Compensation Fund that is restricted to £85,000 for each separate financial institution. Some funds are held as short-term investments with M&G and COIF.

County' events, activities and administration (excluding Bentley Copse)

'County' Income is derived primarily from annual membership fees received from Groups (net of the amount passed on to Scout Headquarters), donations and grants and income related to County-led activities. The largest activities charged in 2023-24 were the World Jamboree, the Scouts' trip to the International Scouting Centre at Kandersteg, Switzerland, and the Cub Scouts' SCRAM. Total income for County events was £908,754 (2022-23, £284,615).

Net membership fees received from Groups for 2023-24 was £107,206 (2021-22, £119,289). The reduction from prior year was due to a subsidy from County to offset the increase levied by Headquarters for 2023-24.

Interest and dividends on cash and investments continued to improve reflecting increases in bank interest rates: £35,836 (2022-23, £15,549).

'County' Expenditure supports the County-led activities, plus leader training, the salary of the County Office Manager plus overheads for the County office, the AGM and the auditor's fee.

County administrative costs were £73,984 (2022-23, £67,393), about half of which relates to payroll. The remaining regular costs incurred by County include office utilities, subscriptions, depreciation and audit fees. £5,000 was incurred to help prepare fundraising proposals to support the Bentley Copse development plan.

Surrey operates or participates in 8 Active Support Units which manage their own finances. These "Clubs" include Water Activities, Cruising, Events, Paragliding and Rifles and produced a combined surplus of £1,729 (2022-23 loss of £18,219) on revenue of £80,526 (2022-23, £81,665).

The net 'County' result was a surplus of £134,568 (2022-23, £53,105), of which £92,478 was donations and £35,836 interest received.

Bentley Copse Activity Centre

Bentley Copse income is derived from fees charged for hiring the Activity Centre campsites and buildings for camping, training, and courses; charges for activities such as go-carting, shooting, zip-wire etc.; and sales from the site shop.

Revenue from camping, courses, donations and shop sales was £386,366 (2022-23, £308,606). This reflects an increase of 25% over 12 months and 61% over 24 months. This was partly due to price increases, but mostly due to increased bookings.

Most of Bentley Copse costs are fixed, with the largest expenditures being payroll, maintenance and utilities. Utilities in particular rose substantially in 2023-24, with electricity rates being three times higher than the prior year. Together with higher maintenance costs and four staff full-time all year, total costs increased by 32% to £376,121 (2022-23, £285,435).

The increased revenue covered the higher costs resulting in a surplus of £10,245 (2022-23, £23,170).

Capital expenditure was £151,639 (2022-23, £118,716). The largest expenditures were on improvements to the Parker building. Other expenditure was incurred on activities, dilapidations on the site manager's bungalow and preparation work for the new building programme.

Reserves

The Trustees have a policy of retaining sufficient reserves to cover a minimum of twelve months of 'normal' fixed expenditure such as utilities, insurance, depreciation and staff salaries, which is approximately £300,000. The Trustees have agreed that this level remains appropriate.

Funds at 31 March 2024 are £1,688k (31 March 2023, £1,544k). The majority of these funds are unrestricted. Cash and investments held at 31 March 2024 are £1,288k, of which £418k is funds received in advance for 2024 summer events (less costs paid in advance), Bentley Copse deposits and funds received from Districts in March for Headquarters membership fees (paid in April), £441k is Richard Shortman's legacy and £135k is designated and restricted funds. The remaining £294k covers working capital needs and the preferred reserve level.

The balance of both restricted and unrestricted funds is held by the Trustees to cover:

- Fixed costs during unanticipated events such as the recent pandemic.
- Capital expenditure at Bentley Copse to maintain the site and to improve the offering to Scout Groups and other customers.
- Unplanned deficits at major County events and support for future World Jamborees.
- Funding of projects at County, District and Group level including capital works through grants or loans, programmes, leader and young person support and training of leaders.

Given the current level of reserves and the ability to reduce or limit expenditure quickly in an emergency, the Trustees consider Surrey Scouts to be a viable going concern.

Gary Ernest
County Treasurer
August 2024

Surrey County Scout Council

Independent Auditor's report

To the trustees of Surrey County Scout Council

Opinion

We have audited the financial statements of Surrey County Scout Council ('the charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statement, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including [FRS 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 March 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 director's 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 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors 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 annual report, including the trustees' 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 course of 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.

Other matter

The accounts in the prior year were not audited and therefore the comparative figures included in the accounts are unaudited.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (set out on page 13) the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with 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:

Extent to which the audit was considered capable of detecting irregularities, including fraud

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, the Charities SORP and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Audit response to risks identified

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- agreeing the minutes of meetings of the board of trustees;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Alliotts LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alliotts LLP, Chartered Accountants

Statutory Auditor

3 London Square
Cross Lanes
Guildford
GU1 1UJ

30th August 2024

Statement of Financial Activities

Year ending March 31st

		2024	2024	2024	2023	2023	2023
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds		Funds	Funds	
		£	£	£	£	£	£
	Note						
Income from:							
Donations, grants and legacies		99,562		99,562	75,778		75,778
Charitable activities	2	1,481,773		1,481,773	793,167		793,167
Investments		34,347	1,489	35,836	14,103	1,445	15,549
Total income		1,615,682	1,489	1,617,170	883,048	1,445	884,493
Expenditure on:							
Raising Funds		5,000		5,000	-		-
Charitable activities	3	1,476,402	1,000	1,477,402	737,934	150	738,084
Total resources expended		1,481,402	1,000	1,482,402	737,934	150	738,084
Operating surplus		134,279	489	134,768	145,113	1,295	146,409
Net gains/(losses) on investments	6	10,513	(469)	10,044	(6)	(1,671)	(1,677)
Net incoming/(outgoing) resources before transfers		144,792	20	144,812	145,108	(376)	144,732
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds							
Fund balance b/f	10	1,494,332	49,251	1,543,584	1,349,225	49,627	1,398,852
Fund balance c/f	10	1,639,125	49,271	1,688,396	1,494,332	49,251	1,543,584

Balance Sheet

As at 31st March

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	5	752,177	658,895
Investments	6	<u>135,210</u>	<u>125,165</u>
		887,387	784,061
Current Assets			
Shop Stock		4,476	5,096
Investment in Clubs	10	48,019	46,290
Debtors and prepayments	7	79,266	450,955
Current Investments		353,000	255,000
Cash at Cash Equivalents		800,466	1,002,609
		1,285,227	1,759,951
Creditors: amounts falling due within one year	8	<u>484,218</u>	<u>1,000,428</u>
Net current assets		801,009	759,523
Total assets less current liabilities		<u><u>1,688,396</u></u>	<u><u>1,543,584</u></u>
Represented by			
General fund	10	734,861	707,083
Designated funds	10	904,264	787,250
Restricted funds	10	49,271	49,251
		<u><u>1,688,396</u></u>	<u><u>1,543,584</u></u>

The financial statements on pages 22 to 33 were approved by the Board of Trustees on 3rd July 2024 and signed on their behalf by:

Ian Newbery
County Chairman

Gary Ernest
County Treasurer

Statement of Cash Flows

	Current year To 31 Mar 2024 £	Prior year To 31 Mar 2023 £
Cash flows from operating activities:		
<i>Net cash provided by (used in) operating activities</i>	4 <u>21,703</u>	<u>443,564</u>
Cash flows from investing activities:		
Investment income received	35,836	15,549
Proceeds from disposals of investments	-	-
Purchase of tangible fixed assets	<u>(151,639)</u>	<u>(93,248)</u>
Net cash provided by (used in) investing activities:	<u>(115,803)</u>	<u>(79,376)</u>
<i>Change in cash and cash equivalents in the year</i>	<u>(94,100)</u>	<u>365,865</u>
Cash and cash equivalents at the beginning of the year	1,382,775	1,016,910
Cash and cash equivalents at the end of the year	<u>1,288,675</u>	<u>1,382,775</u>
 Cash and cash equivalents at the end of the year comprises:		
Cash at bank and in hand	800,466	1,002,609
Notice deposits (less than 3 months)	135,210	125,165
Short term deposits (current investments)	353,000	255,000
Total	<u>1,288,675</u>	<u>1,382,775</u>

Note 1

Accounting Policies for year ended 31st March 2024

Accounting convention

The accounts have been prepared under the historic cost convention and in accordance with standards set by the Charity Commission, in particular "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound, which may mean that some column totals do not add up arithmetically. For example, $0.6 + 0.6 = 1.2$, but when rounded, this will show as $1 + 1 = 1$.

Fund accounting

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Expenditure, which meets these restrictions, is identified to the Fund.

Unrestricted funds are donations and other incoming resources receivable, or generated, for the objects of the charitable company without further specified purpose and available as unrestricted funds. Some unrestricted funds may be designated by the Trustees for specific purposes.

Incoming resources

Income is recognised in the statement of financial activities when the company is legally entitled to it after any performance conditions have been met, the amount can be measured reliably, and it is probable that income will be received. Income from bookings at Bentley Copse are recorded in the year that the first day of the camping activity takes place.

Grants receivable

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions have been met and the grants will be received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed, they are allocated to activities on a basis consistent with use of resources. Irrecoverable VAT is included in costs.

Depreciation

Assets costing less than £500 are written off in the year of purchase. Depreciation of fixed assets is made on a straight-line basis at rates calculated to write off the cost of each asset over its expected useful life. These rates are generally between 20% and 50% per annum for equipment and transport assets and between 2% and 10% for buildings and infrastructure. Land is not depreciated.

Stock

Stock is valued on a first in, first out basis at the lower of cost and net realisable value. Slow-moving stock is written off as appropriate.

Investments

Investments are stated at market valuation. Any gain or loss on revaluation is credited or debited in the Statement of Financial Activities against the fund which gave rise to the investment. Income from investments is accounted for when received.

Financial instruments

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Debtors and prepayments

Debtors are amounts invoiced but not yet received, plus bank interest receivable but not yet crystallised. Prepayments includes amounts paid in advance for County events to be held in future periods plus the proportion of insurance cover where such cover extends into future accounting periods.

Creditors

Creditors includes amounts received in advance from Groups and Districts for events to be held in future accounting periods; monies received from Scout Districts for UK annual membership fees due to but not forwarded to the United Kingdom Headquarters at balance sheet date; deposits paid for future use of Bentley Copse campsite; and trade accruals for services and goods invoiced but not yet paid at the balance sheet date.

Club accounts

A few County activities are operated through specialist Active Support Units (known as SASUs). The incomes and expenditures of the Clubs are included in the financial statements with the net assets recorded in the balance sheet as a current asset.

Going concern

These accounts have been prepared under the going concern basis. There are no material uncertainties regarding going concern.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other relevant factors. Actual results may differ from these estimates.

The estimates and underlying assumption are reviewed regularly. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Note 2**Breakdown of income received from charitable activities**

Year ending March 31st

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
County member subscriptions (Note 15)	107,206		107,206	119,289		119,289
Events						
Bazzaz (Beavers)	-		-	49,714		49,714
SCRAM (Cubs)	82,127		82,127	-		-
Scoutabout (Scouts)	-		-	195,714		195,714
Explorer Belt	37,470		37,470	-		-
Kandersteg	466,092		466,092	-		-
World Jamboree 2023	265,166		265,166	-		-
Other events/activities	42,075		42,075	35,809		35,809
Training	15,824		15,824	3,378		3,378
Sections	-		-	-		-
TOTAL Events	908,754		908,754	284,615		284,615
Clubs	80,536		80,536	81,665		81,665
Bentley Copse	377,632		377,632	306,966		306,966
Other	7,645		7,645	632		632
TOTAL	1,481,773		1,481,773	793,167		793,167

Note 3**Breakdown of resources expended on charitable activities**

Year ending March 31st

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Events						
Bazzaz (Beavers)			-	48,793		48,793
SCRAM (Cubs)	81,135		81,135			-
Scoutabout (Scouts)			-	186,233		186,233
Explorer Belt	35,859		35,859			-
Kandersteg	465,719		465,719			-
World Jamboree 2023	283,819		283,819			-
Other events/activities	39,997		39,997	33,080		33,080
Training	27,179		27,179	10,678		10,678
Sections	17,357		17,357	6,588		6,588
TOTAL Events	951,065		951,065	285,371		285,371
Clubs	78,807		78,807	99,884		99,884
Bentley Copse	376,121		376,121	285,435		285,435
County Overheads	56,407		56,407	58,758		58,758
Grants disbursed (Note 16)	1,694	1,000	2,694	4,754	150	4,904
Governance costs	12,308		12,308	3,732		3,732
TOTAL	1,476,402	1,000	1,477,402	737,934	150	738,084

Note 4**Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	Current year To 31 Mar 2024 £	Prior year To 31 Mar 2023 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	144,812	144,732
Adjustments for:		
Depreciation charges	58,357	54,983
(Gains)/losses on fixed assets	-	4,036
Dividends and interest from investments	(35,836)	(15,549)
Investment in clubs	(1,729)	18,219
(Increase)/decrease in stocks	620	4,066
(Increase)/decrease in debtors and prepayments	371,689	(329,390)
Increase/(decrease) in creditors	(516,210)	562,465
Net cash provided by (used in) operating activities	<u>21,703</u>	<u>443,564</u>

Note 5**Tangible Assets**

	Land/ Buildings/ Infrastructure	Equipment & Vehicles	Capital Work- in-Progress	Total
Cost	£	£		£
Balance as at 1 April 2023	1,361,754	109,224	-	1,470,978
Additions	126,070	13,740	11,829	151,639
Disposals/Write-Offs	-	-	-	-
Balance as at 31 March 2024	<u>1,487,823</u>	<u>122,964</u>	<u>11,829</u>	<u>1,622,616</u>
Cumulative Depreciation				
Balance as at 1 April 2023	747,878	64,205	-	812,083
Charged for the year	47,682	10,675	-	58,357
Disposals/Write-Offs	0	-	-	0
Balance as at 31 March 2024	<u>795,560</u>	<u>74,880</u>	<u>-</u>	<u>870,439</u>
Net Book Values				
At 31 March 2023	613,876	45,019	-	658,895
At 31 March 2024	<u>692,264</u>	<u>48,085</u>	<u>11,829</u>	<u>752,177</u>

Note 6**Investments**

	2023/24	2022/23
At Valuation	£	£
Opening market value at 1 April	125,165	93,983
Investments transferred from Surrey Training Fund	-	32,859
Net gain(loss) in year on revaluation	<u>10,044</u>	<u>(1,677)</u>
Closing market value at 31 March	<u>135,210</u>	<u>125,165</u>

	Cost £	Valuation 31/03/2024 £	Cost £	Valuation 31/03/2023 £
M&G Charifund Income Units - held for the General Fund	3,549	12,042	3,549	12,266
COIF Investment Units - held for the General Fund	49,931	97,963	49,931	87,226
	<u>53,480</u>	<u>110,005</u>	<u>53,480</u>	<u>99,492</u>
M&G Charifund Income Units - held for the restricted Forster fund	15,020	25,204	15,020	25,673
	<u>68,500</u>	<u>135,210</u>	<u>68,500</u>	<u>125,165</u>

Current investments reflect fixed term deposits with banks and financial institutions with a maturity of more than 3 months but less than 12 months at the balance sheet date.

Note 7**Debtors at balance sheet date**

	2024	2023
	£	£
Prepayments	66,167	430,636
Other debtors	13,099	20,319
	<u>79,266</u>	<u>450,955</u>

Note 8**Creditors: amounts falling due within one year**

	2024	2023
	£	£
Amounts received in advance	465,283	988,087
Accruals and other creditors	18,935	12,341
	<u>484,218</u>	<u>1,000,428</u>

Note 9**Staff and Trustees**

The number of full-time staff employed by the Council on 31st March:

	2024	2023
	No.	No.
Bentley Copse Activity Centre	4	4
County administration	1	1
	<u>5</u>	<u>5</u>

	2024	2023
	£	£
Wages and salaries	128,130	109,423
Employer's social security costs	5,986	3,658
Employer's pension contributions	4,846	4,077
	<u>138,963</u>	<u>117,159</u>

None of the employees earned over £60,000 (2023: none)

None of the trustees received remuneration or benefits from the charity. (2023: none).

Six trustees were reimbursed £2,757 for travel and other expenses (2023: three, £3,720).

Note 10**Funds and fund movements****Designated Funds:**

The **Bentley Copse Accumulated Fund** was established to develop the Bentley Copse Activity Centre.

The **Clubs (Active Support Units) Fund** holds the net assets of the SASUs located in Surrey County.

The **County Development Fund** is for the development of facilities and activities across the County including at Bentley Copse.

The **Jamboree Fund** has been designated to support World Scout Jamborees. The balance b/f at 1st April 2023 has been used to fund the World Jamboree held in South Korea in August 2023.

The **County Commissioner's Discretionary Fund** is to assist in individual hardship cases to allow full access to Scouting Activities by young people in Surrey County.

The **County Training Fund** provides support to Surrey scouts and leaders to participate in scouting training

Restricted Funds:

The Forster Memorial Fund was established in memory of Sir Ralph Forster Bt. for the support of members of the Scout Association under 25 years of age to develop their careers or citizenship.

Note 10 (cont)

Funds and fund movements

	B/forward 1 April 2023	Income	Expenditure	Unrealised gains/ (losses) on investments	Movements between funds	Net movement during year	C/forward 31 March 2024
	£	£	£	£	£	£	£
2023/24							
Unrestricted Funds							
General Fund	707,083	1,148,780	(1,024,780)	6,540	(102,762)	27,778	734,861
Designated funds							
Bentley Copse Accumulated Fund	157,218	386,366	(376,121)	-	(10,000)	245	157,463
Clubs (Active Support Units)	46,290	80,536	(78,807)	-	-	1,729	48,019
Sectional Reserve Fund	-	-	-	-	-	-	-
Jamboree Fund	17,238	-	-	-	(17,238)	(17,238)	-
County Development Fund	500,000	-	-	-	130,000	130,000	630,000
County Commissioner's Discretionary Fund	1,800	-	-	-	-	-	1,800
County Training Fund	64,703	-	(1,694)	3,973	-	2,279	66,982
	787,250	466,902	(456,622)	3,973	102,762	117,014	904,264
Restricted Funds							
Forster Memorial Fund	49,251	1,489	(1,000)	(469)	-	20	49,271
TOTAL FUNDS	1,543,584	1,617,170	(1,482,402)	10,044	-	144,812	1,688,396

	B/forward 1 April 2022	Income	Expenditure	Unrealised gains/ (losses) on investments	Movements between funds	Net movement during year	C/forward 31 March 2023
	£	£	£	£	£	£	£
2022/23							
Unrestricted Funds							
General Fund	705,630	424,320	(347,861)	(6)	(75,000)	1,453	707,083
Designated funds							
Bentley Copse Accumulated Fund	159,047	308,606	(285,435)	-	(25,000)	(1,830)	157,218
Clubs (Active Support Units)	64,509	81,665	(99,884)	-	-	(18,219)	46,290
Sectional Reserve Fund	-	-	-	-	-	-	-
Jamboree Fund	17,238	-	-	-	-	-	17,238
County Development Fund	400,000	-	-	-	100,000	100,000	500,000
County Commissioner's Discretionary Fund	2,800	-	(1,000)	-	-	(1,000)	1,800
County Training Fund		68,457	(3,754)	-		64,703	64,703
	643,595	458,728	(390,074)	-	75,000	143,655	787,250
Restricted Funds							
Forster Memorial Fund	49,627	1,445	(150)	(1,671)	-	(376)	49,251
TOTAL FUNDS	1,398,852	884,493	(738,084)	(1,677)	-	144,732	1,543,584

Note 11**Net Asset breakdown**

	Fixed Assets	Investments	Net current assets	Fund balances
31st March 2024	£	£	£	£
Unrestricted Funds	43,369	73,759	617,733	734,861
Designated Funds				
Bentley Copse	708,809	-	(551,346)	157,463
Other		36,246	710,555	746,801
TOTAL	708,809	36,246	159,209	904,264
Restricted Funds	-	25,204	24,067	49,271
TOTAL	752,177	135,210	801,009	1,688,396

	Fixed Assets	Investments	Net current assets	Fund balances
31st March 2023	£	£	£	£
Unrestricted Funds	46,363	99,492	561,227	707,083
Designated Funds				
Bentley Copse	612,532	-	(455,314)	157,218
Other		-	630,032	630,032
TOTAL	612,532	-	174,718	787,250
Restricted Funds	-	25,673	23,578	49,251
TOTAL	658,895	125,165	759,523	1,543,584

Note 12**Auditor's/Independent Examiner's fee**

	2024	2023
	£	£
Independent Examiner's fee		2,760
Auditor's fee	7,800	

The auditor received no remuneration for services other than for the annual audit of the financial statements.

Note 13**Capital Commitments**

There were no capital commitments outstanding at 31st March 2024 (31st March 2023: nil)

Note 14**Related party transactions**

No Trustee responsible for planning, controlling and directing the charity had any transactions with the Charity.

Note 15**Membership Subscriptions**

County membership subscriptions are collected from Groups via Districts together with UK HQ subscriptions which are passed on directly to UK Scouts HQ. The figures shown in the Statement of Financial Activities is net of the amounts passed on to UK Scouts HQ. Details as follows:

	2024	2023
Gross subscriptions collected from Districts	598,277	589,627
Amount forwarded to UK Scout HQ	(491,072)	(470,339)
County membership subscriptions retained	107,206	119,289

Note 16**Grants Disbursed**

Grants have been disbursed to individuals from the following funds:

	2024	2023
From Forster Memorial Fund		
Number of grants	1	1
Aggregate value of grants	1,000	150
From Training Fund		
Number of grants	4	6
Aggregate value of grants	1,694	3,754
From Discretionary Fund		
Number of grants	-	1
Aggregate value of grants	-	1,000
Total		
Number of grants	5	8
Aggregate value of grants	<u>2,694</u>	<u>4,904</u>

No grants have been made to organisations.

As Scouts, we believe in preparing young people with skills for life. We encourage our young people to do more, learn more and be more.

Each week, we give over fourteen thousand young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We are talking about teamwork, leadership, and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians.

We believe in bringing people together. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

We have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We are growing, more inclusive, shaped by young people and we are making a bigger impact in our communities.

We are proud to say we are a values-based movement. Our Scout values of integrity, respect, care, belief, and cooperation guide everything we do.

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