

Annual Review and Accounts

2017-18

Welcome

Scoutabout 2017. An amazing event! Why mention it in the opening sentence of our Annual Report? Simply because, at the South of England Showground in Ardingly over the weekend of 8-9 July 2017, the strength and vitality of Surrey Scouts were there for all to see. It was Surrey Scouts in microcosm. It was Surrey Scouts at its best. Four and a half thousand Scouts and Guides supported by fifteen hundred adult volunteers camping together and taking part in 200 activities that included everything from parascending, climbing, abseiling, caving, kayaking, axe throwing, shooting and archery to rope and woggle making, and everything in between. There was the best assault course that you have ever seen, live bands on stage and not one, but two fly-pasts by a spitfire and a hurricane.

Why Surrey Scouts in microcosm? There are now over 19,200 members of Surrey Scouts, so almost a quarter of our membership was present. We saw motivated Scouts and high quality, well trained leaders working together to provide an unforgettable, challenging and fun programme of activities. All this at an ideal venue backed up by first class support teams who ensured that the administration was of the highest quality imaginable, that the health and safety on site and at the activities were of the highest order and that the logistics were as streamlined as humanly possible. And all within budget! Our young, focussed, committed and enthusiastic Media Team, via radio and a variety of social media, shared the fun and excitement of Scouting with the participants, the County, and the country at large. In short, this is what Surrey Scouts do, week in, week out, come rain or shine.

We continue to be, together with our friends in Girlguiding, by far the largest providers of youth engagement in Surrey. We continue to be, together with our friends in the many Councils around the County, a huge power for good in Surrey's many and diverse communities. We continue to be a growing Movement, as our scouts benefit from the indefatigable efforts of over four and a half thousand dedicated, committed and well-trained adult volunteers.

It has been a good year for Surrey Scouts and we can look forward to the future with confidence.

Martin Gerrard
County Chairman

Joe Rogerson
County Commissioner

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.

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Cooperation - We make a positive difference; we cooperate with others and make friends.

Surrey Scouts is open to all young people in Surrey aged between 6 and 25 no matter what background, ethnic origin, nationality, race, gender, marital or sexual status, mental or physical ability, political or religious belief.

Scouting in Surrey is provided through 18 Districts and 176 Scout Groups, as well as by thousands of committed, experienced and trained volunteers, working in teams across the County.

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 with regard to public benefit:

1. Identifiable benefit

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

2. Public benefit

Scouting is a national Movement open to young people aged 6-25 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 uniform and activities so that young people are not excluded from activities if they are unable to pay.

Our Plan for Surrey Scouts

People	Programmes	Places	Perception
An ever increasing number of young people supported by well trained, skilled, motivated adults.	A high quality, well resourced, balanced programme for all Scouts.	Scouting is enjoyed in safe, welcoming, fit-for-purpose places within Districts and Groups that have a secure income and sound governance.	Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

Our aim is to embed these four Ps into District thinking, planning and action.

People

Growth:

Over the last year we've increased our membership by an amazing 3.5%, (the biggest growth in the south east of England). We now have over 14,000 young people and over 5,000 adult volunteers taking our total membership to 19,210.

This year has been the first full year we've benefited from a full time employed Growth and Development Officer. Within her first year she supported the opening of seven new sections in three Scout Groups, attracting 108 young people and 41 volunteers, and had started work to open more new sections in Dorking, Godalming, and with a special education school near Haslemere. Over the coming year we'll continue to work with Districts to increase the number of sections, including in some of the most deprived parts of Surrey.

We have also run a series of adult recruitment workshops across the majority of Districts to help more Groups recruit the volunteers we need to offer Scouting to more young people. The feedback from people who have attended has been overwhelmingly positive, and we'll continue to offer adult recruitment workshops on a cluster basis.

Through the Growing Surrey project we have begun to identify some of the challenges with opening new sections and offering a more flexible volunteering approach to volunteering. This has resulted in us starting to produce some top tips and factsheets for local volunteers.

Youth Involvement:

This year we successfully developed and rolled out Surrey's first Youth Involvement Strategy, which focusses on:

1. Youth fora at sectional level to influence programme
2. Involvement of under 25 year olds in Group, District and County teams to influence programme and events
3. Involvement of under 25 year olds on committees/sub-committees to influence strategy and policies at Group, District and County levels

We'll be starting recruitment for the next County Youth Commissioner who will help build on our strong foundations and continue to champion youth involvement throughout Surrey.

Adult Recognition:

We have made over 109 applications for adult awards throughout the year, slightly up on 103 in 2016/17. As last year, we applied for 17 St George's Day Awards. We will be running further training and encouraging more applications over the coming year, to make sure more adult volunteers are recognised for the outstanding contribution they make to Scouting in Surrey.

Training:

A detailed plan has been developed to support the wider county plan. We have continued to focus on the completion of Mandatory Ongoing Learning modules (First Aid, Safeguarding and Safety), supported by detailed analysis of available data, which shows a steady increase in compliance.

We have been looking at the best way to structure the team, including the possibilities of not working in clusters and re-allocating Deputy County Training Manager roles to cover specific areas of responsibilities (eg Managers and Supporters, Executive and AACs, Section Leaders). 11 County Training Advisors have been appointed to support Managers and Supporters, with a workshop held in January to support them in this new role.

District Commissioner Searches:

District Commissioners have been successfully identified and appointed for Epsom and Ewell, Walton and Weybridge and Banstead. Searches continue in Godalming and Reigate. In the coming year we'll be starting the search for a new District Commissioner for Guildford East.

Programme

Programme Enhancement:

Scouting thrives when there is a fantastic programme being delivered. This year work has started to look at what support Districts need to help them provide better support to Section Leaders to enable them to run great programmes for their young people. With the appointment of a new Programme Lead, we will be producing a Programme Enhancement Strategy focused on supporting our amazing Section Leaders.

We have continued our programme of large scale events to enhance the local programme. This year we had our first “Beavers Go Wild” which saw Beavers and Rainbows camping at Bentley Copse. For many not only was this their first night away from home, but also their first night in a tent. What a fantastic experience for our youngest section!

We also delivered the biggest Scoutabout yet, with four and a half thousand of Scouts and Guides from across Surrey camping at Ardingly Showground for a hot and sunny weekend.

We continue to support young people to gain the “Top Awards” for each section, this year achieving:

Chief Scout Bronze Award: 692

Chief Scout Silver Award: 716

Chief Scout Gold Award: 286

Queen’s Scout Award: 11

Over the next year we’ll be delivering our tri-annual Beaver fun day Bazazz which will see 2,500 Beavers (and for the first time Rainbows) from across Surrey spending a day taking part in hundreds of activities in Merrist Wood, outside Guildford. We’ll also be sending over 400 Scouts and volunteers to spend a week at Kandersteg International Scout Centre in Switzerland for a week of adventurous activities.

Activity Clubs and Scout Active Support Units (SASUs):

Surrey is incredibly fortunate to have a wide range of specialist Activity Clubs and SASUs, members of which help us provide access to adventure for a greater number of young people, particularly for the older sections. This year we’ve started to do more to promote the different Activity Clubs to help encourage more people to make the most of this fantastic resource. Activities offered include Mountaineering, Parascending, Caving, Flying, small bore shooting and many, many more.

International:

With more than 40 million Scouts in almost every country in the world, we have a ready-made network to support young people develop their understanding of the wider world. Surrey has a strong tradition of supporting members with overseas activities.

Over the past year almost 500 young people and adults went abroad, visiting Austria, Denmark, France, The Gambia, Germany, Iceland, Ireland, Italy, Spain, Sweden, Switzerland, Tanzania, Uganda and the USA. Scouts took part in community projects, wilderness expeditions, ski trips, the World Scout Moot and much, much more.

With the 24th World Scout Jamboree due to take place in North America in 2019, recruitment has taken place for the three Units we’ll be sending from Surrey. A county selection weekend was held in the Autumn for the 12 Leaders and Districts were supported to select the 108 young people. All three Units met for the first time in January. They now have the mammoth task of raising over £400k to cover their costs.

This summer will see Surrey send our first patrol to Roverway, a European Scout event for 16-22 year olds, taking place in the Netherlands. And with 485 people taking part in the Kandersteg International Expedition (KIX) we’re hoping that over 1,000 Surrey Scouts will take part in a visit abroad over the next year!

Places

Finance:

We have a new accounting system, Xero, which will significantly improve our tracking of costs and expenditure. Although it was only implemented half way through the year, it will mean that 2018-19 will be the first full year on the new system.

Following a review of expenditure and activity, a new three-year budget will be developed to support our updated strategy.

Bentley Copse:

We have a new strategic plan which includes plans to increase usage and improvements to facilities to enhance the programme. We are delighted that improvements to the Activity Centre and the range of activities on offer has led to Bentley Copse recording an operating surplus for the year. This is a direct result of the hard work and commitment of our excellent Centre Team, both professional and volunteers, led by our Centre Manager, Carl Whitehead.

Bookings for the 2018/19 are looking positive with over £200,000 of bookings taken before the start of the main camping season.

Perception

The new County Communications Team has grown from strength to strength across the year, supporting our county events including Beavers Go Wild and Scoutabout.

We've invested in a new website, providing a mobile friendly and easier to use online presence. We have significantly increased our social media presence, boosting engagement in our Leader Discussion Facebook Group to over 500 members with 1,250 people who like our Facebook Page and over 2,000 followers on Twitter.

Our team of photographers and videographers are producing high quality content that is used across our communications, as well as being used in national campaigns. A credit to the skills and capabilities of the team.

Over the coming year we'll be focused on adopting the new Scout Brand, launched in May 2018, to provide a more modern, easy to use way to present and talk about the work we do.

Responsibilities of the County Executive

Charity law requires the County Executive to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end, its incoming resources and resources spent during that year. In preparing those financial statements the County Executive is required to:

- select suitable accounting policies and then apply them consistently
- make judgments 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 the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The County Executive is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. This allows the Executive to be able to ensure that the financial statements comply with the Charities Act 2011. The Committee 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.

Trustee selection and training

Trustees are selected on the recommendation of the County Commissioner and County Chairman on the basis of their expertise in County Scouting matters and willingness to serve. Their appointments are ratified at the Annual General Meeting. Trustees already have, from the appointments they have held, basic 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 Executive 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 an online booklet (The essential trustee: what you need to know, what you need to do) published by the Charities Commission which explains the legal duties and responsibilities of charity trustees, is also provided. With effect from 1 January 2016, all new trustees are required to become members of The Scout Association and undertake the Association's training course for Trustees.

Risk Policy

Risk Assessments are undertaken for all major County activities in accordance with the recommendations and requirements of the Scout Association's published document entitled "Policy, Organisation and Rules". Regular risk assessments of the County's activity centre are carried out and reported to its Management Sub-Committee. 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. nature of the risk, reference and owner and the appropriate mitigation measures.

Need and Skill requirements

The training of adults in Scouting in accordance with the rules of the Scout Association is entrusted, by the Trustees, to the County Training Manager and their team under the guidance of the County Commissioner. The training of any paid Staff is entrusted to the Trustees.

Conclusion

The County Executive wishes to extend sincere thanks to all the adults, both uniformed and non-uniformed, who give of their time, effort and expertise in order to enable our young people in Surrey to enjoy Scouting at its very best.

The Executive would also like to acknowledge the substantial financial assistance given by a large number of organisations and individuals which enables groups, districts and the county to provide better and improved facilities for the benefit of our young people and adults in Surrey.

For and on behalf of the County Executive Committee:

Martin Gerrard
County Chairman

Richard Shortman
County Secretary

Surrey County Scout Council

President

Mr Michael More-Molyneux
Lord Lieutenant of Surrey

Vice Presidents

Mr Gordon Bates, DL
Dame Sarah Goad, JP
Dr Derek Pollard, OBE
Sir Adrian White CBE DL
Mr John Walshe DL

Founder

Robert Baden-Powell OM

Patron

Her Majesty the Queen

Chief Scout

Lt Cdr (Hon) Bear Grylls RN

Bankers

CAF Bank Ltd
Barclays Bank plc
Charities Official Investment Fund

County Treasurer

Mike Keeble ACA

Independent Examiner

Richard Hopes FCA
Alliotts Chartered Accountants
Friary Court,
13-21 High Street,
Guildford GU1 3DL

The County Executive

James Burge +
Jeremy Crouch
Philip Currie
Michael Eagle
Tim Evans
Martin Gerrard, Chair
Colin Griffiths
Paul Iveson
Mike Keeble, Treasurer
Wendy Kislingbury
Caroline Ledger
Ian MacQueen
Calum Owen
Joe Rogerson
Richard Shortman, Secretary
Vernon Tucker
Romy White

County Finance Sub-Committee

Philip Currie
Gary Earnest
Martin Gerrard
Mike Keeble
Ian MacQueen
Calum Owen
Joe Rogerson
Richard Shortman, Secretary
Vernon Tucker, Chair

County Appointments Advisory Sub-Committee

Nigel Bird
Philip Currie
Marian Cozens, Secretary
Carol Davies
Tricia Griffin
Janet Manktelow, Chair
James McAlpine ++
Colin Ritchie
Richard Shortman

Bentley Copse Management Sub-Committee

Richard Ayears
Martin Gerrard
Mike Keeble++
Ian MacQueen, Chair
Richard Shortman
Joe Rogerson
Zoe Walker
Carl Whitehead
Neil Wibberley, Secretary
Doug Wilson

+ From 22 September 2017

++ From 18 July 2017

Financial Reserves & Procedures

Surrey County Scout Council is governed by the Trust Deed dated 30 October 1926 and by Royal Charter dated 4 January 1912. Surrey County Scout Council was first registered as a charity on 1 September 1961. The working name is 'Surrey Scouts' and the charity number is 305819.

Reserves

At the year end, the Accumulated Fund (unrestricted) amounted to £571,355. The Trustees consider that the equivalent of six months normal revenue expenditure should always be held in general reserves, which is approximately £170,000. This leaves a balance of £401,355 which the Trustees consider should also be retained to cover the following:

- To provide further funding for major capital expenditure at Bentley Copse Activity Centre.
- To part fund the appointment and cost of a County Development Officer.
- To cover any deficits of future major County events.
- To help fund any projects (whether by County, District, Group or Activity Club which cannot be funded from normal income) to develop activities, programmes, camp sites and the training of leaders for the benefit of Surrey Scouts in the next five years.

The Trustees consider that they would need to raise additional funds from external sources to enable them to undertake all the capital expenditure and other projects which might be carried out for the benefit of Surrey Scouts in the next five years.

Procedures

The County Finance Sub-Committee have recommended several procedures for the effective management of the finances of the Scout Council which have been approved by the Executive Committee. The key procedures are set out below:

The County Insurance Advisor examines all insurance renewals and deals with amendments as required. He reports to the Trustees and keeps them apprised of any market or other eventuality occurring during the year which could have an effect on their insurance requirements. We record our very grateful thanks to Mr Len Butler who performed this role diligently and efficiently for very many years and retired in 2018.

The Trustees through the County Finance Sub-Committee, monitor the performance of the various investments held by the County in relation to either endowed or restricted funds, the minutes of which are subsequently ratified by the County Executive.

The Trustees, through the County Finance Sub-Committee, have established a procedure whereby any major event or activity being proposed by a section, has to produce a full proper budget and a statement of the controls which will be put in place. In the event on any activity where either the income or expenditure is estimated to exceed £5,000, the Finance Sub-Committee ensures it receives regular reports showing expected income and expenditure compared to the budget previously approved by the Sub-Committee.

From July 2018 the County Finance Sub-Committee will be dissolved and all its previous responsibilities will be carried out directly by the Executive Committee.

Treasurer's report

As outlined in the Treasurer's Report last year we planned this year to implement a new accounting system, which is also a management information system. Xero was successfully implemented in the second half of the year.

The numbers in this year's Annual Report and Accounts are a combination of the old accounting system and Xero and we look forward to 2018-19 which will be the first full year on Xero.

The system is working very well and providing more information and "drill down" functionality than with the old system.

Xero has allowed us more transparency of costs and expenditure and we aim to produce month by month budgeting for 2019-20 so we will be able to see how we are performing against budget on a monthly basis.

This year saw an increase in capital expenditure to £72,129 which was largely spent on improvements to Palmer House at the Bentley Copse Activity Centre.

The overall results for the year show a small surplus of £1,741, which is totally due to Bentley Copse recording a surplus for the year which more than offset the loss in the county and produced a small net surplus.

I believe it is the first time anyone can remember Bentley Copse recording a surplus and I congratulate Carl, Zoe and the team in producing this amazing result, which is down to their hard work and professionalism.

I look forward to another exciting year and in particular KIX 2018 in August.

Mike Keeble ACA
County Treasurer

Independent examiner's report

Independent examiner's report to the trustees of the Surrey County Scout Council

I report on the accounts for the Surrey County Scout Council for the year ended 31 March 2018.

Respective responsibilities of Trustees and examiner:

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- And to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with Section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard Hopes FCA

July 2018

Alliotts, Chartered Accountants and Registered Auditors

Friary Court, 13-21 High Street, Guildford GU1 3DL

Balance Sheet

for the year ended 31 March 2018

	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	3	672,752	645,946
Investments	4	73,661	72,603
		<hr/>	<hr/>
		746,413	718,549
Current Assets			
Stocks		7,814	4,374
Investment in clubs	8	45,918	45,697
Debtors	5	19,152	28,414
Bank and cash balances		572,000	568,059
		<hr/>	<hr/>
		644,884	646,544
Creditors: amounts failing due within one year	6	300,773	276,310
		<hr/>	<hr/>
Net current assets		344,111	370,234
Total assets less current liabilities		<hr/>	<hr/>
		1,090,524	1,088,783
Represented by			
Accumulated fund	7	571,355	581,246
Designated funds	8	473,043	462,173
Restricted funds	9	46,126	45,364
		<hr/>	<hr/>
		1,090,524	1,088,783
		<hr/> <hr/>	<hr/> <hr/>

The financial statements on pages 15 to 23 were approved by the Executive Committee on 17 July 2018 and signed on its behalf by:

Martin Gerrard
County Chairman

Mike Keeble
County Treasurer

Statement of Financial Activity

for the year ended 31 March 2018

	Note	2018				Total £	2017
		General Funds £	Designated Bentley £	Designated Other £	Restricted Funds £		Total £
Income							
Donations							
Subscriptions receivable		491,185	-	-	-	491,185	436,915
Less payable to headquarters		(382,168)	-	-	-	(382,168)	(336,525)
		109,017				109,017	100,390
Donations and grants		1,477	745	-	-	2,222	5,808
		110,494	745	-	-	111,239	106,198
Investments							
Interest and dividends		1,335	-	-	1,303	2,638	2,748
Charitable activities							
Sections		205	-	-	-	205	-
Beavers Go Wild		6,982	-	-	-	6,982	-
Scoutabout		197,961	-	-	-	197,961	-
SCRAM		-	-	-	-	-	34,030
Jamboree		-	-	-	-	-	-
Other activities		7,328	60,366	-	-	67,694	58,661
Adult Training		1,963	-	-	-	1,963	2,037
Clubs		-	-	27,957	-	27,957	24,518
Badge sales etc.		420	-	-	-	420	368
		214,859	60,366	27,957	-	303,182	119,614
Other trading income							
Camp site fees		-	185,743	-	-	185,743	131,614
Camp site shop sales		-	12,693	-	-	12,693	8,128
		-	198,436	-	-	198,436	139,742
Total income		326,688	259,547	27,957	1,303	615,495	368,302
Expenditure on charitable activities							
	2	338,178	248,898	27,736	-	614,812	382,070
Net operating income for the year		(11,490)	10,649	221	1,303	683	(13,768)
Net gains/(losses) on investments		1,599	-	-	(541)	1,058	8,824
Net movements in funds		(9,891)	10,649	221	762	1,741	(4,944)
Total funds brought forward		581,246	344,160	118,013	45,364	1,088,783	1,093,726
Total funds carried forward		571,355	354,809	118,234	46,126	1,090,524	1,088,783

Notes to Financial Statements of the year ended 31 March 2018

1 Accounting Policies

1.1 Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the charity's trust deed "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 2016). 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 £.

1.2 Club accounts

A number of County activities are operated through specialist Active Support Units (previously known as Activity Clubs). The results of the clubs have been included in the financial statements of the County and included in the balance sheet as a current asset.

1.3 Depreciation

Assets costing less than £500 are written off in the year of purchase. Provision for 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 have been reviewed and revised by the Executive Committee. The rates at the present time are between 20% and 50% for equipment and between 4% and 10% for buildings.

1.4 Grants receivable

Grants receivable for capital projects are initially credited to a restricted fund. The restricted fund is transferred to the accumulated fund when the project is completed.

1.5 Stock

Stock is valued on a first in, first out basis at the lower of cost and net realisable value.

1.6 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 relevant fund. Income from investments is accounted for when receivable.

1.7 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. The charitable company has been raising funds for the land acquisitions and subsequent development plans.

Unrestricted funds are donations and other incoming resources receivable, or generated, for the objects of the charitable company without further specified purpose, and are available as unrestricted funds.

Notes to Financial Statements of the year ended 31 March 2018 continued

1.8 Going concern

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

1.9 Financial instruments

Basic financial assets: 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.

Basic financial liabilities: Basic financial liabilities, which including creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

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 to particular headings they have been allocated to activities on a basis consistent with use of resources. Irrecoverable VAT is included.

Support costs are those costs incurred providing services to other parts of the organisation and include Establishment and Administration. **Governance costs** are those costs incurred in order to comply with constitutional, statutory and taxation requirements.

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.

Notes to Financial Statements of the Year ended 31 March 2018 continued

2 Resources Expended	Note	2018				Total £	2017
		General Funds £	Designated Bentley £	Designated Other £	Restricted Funds £		Total £
Charitable Expenditure							
Premises							
Utilities		2,204	22,861	-	-	25,065	29,011
Insurance		1,708	10,250	-	-	11,958	13,086
Repairs, renewals & minor equipment		201	40,102	-	-	40,303	42,414
		4,113	73,213	-	-	77,326	84,511
Donations and grants		-	-	-	-	-	-
Activities							
Sections		8,874	-	-	-	8,874	8,685
Beavers Go Wild		6,681	-	-	-	6,681	-
Scram		-	-	-	-	-	37,459
Scoutabout		191,719	-	-	-	191,719	-
Jamboree		-	-	-	-	-	-
Other activities		10,161	31,555	-	-	41,716	31,561
Adult Training		15,345	-	-	-	15,345	14,308
Clubs		-	-	27,736	-	27,736	36,752
Cost of badge sales		206	-	-	-	206	474
		232,986	31,555	27,736	-	292,277	129,239
Activity Centre expenditure							
Staff costs		-	59,872	-	-	59,872	51,056
Centre administration		-	-	-	-	-	-
Cost of Centre Shop Sales		-	10,424	-	-	10,424	6,935
Other		-	31,079	-	-	31,079	18,821
		-	101,375	-	-	101,375	76,812
Support Costs							
Staff costs - administration		32,051	-	-	-	32,051	34,408
County office - administration		19,028	-	-	-	19,028	6,725
County Development Officer		43,314	-	-	-	43,314	-
Communication		1,313	-	-	-	1,313	679
		95,706	-	-	-	95,706	41,812
Governance							
Examiner's fee	12	1,480	-	-	-	1,480	2,478
AGM and other costs		1,325	-	-	-	1,325	3,232
		2,805	-	-	-	2,805	5,710
Depreciation							
Buildings		1,840	37,068	-	-	38,908	38,591
Equipment		728	5,687	-	-	6,415	5,395
		2,568	42,755	-	-	45,323	43,986
Total resources expended		338,178	248,898	27,736	-	614,812	382,070

Notes to Financial Statements of the Year ended 31 March 2018 continued

3 Tangible Assets

	Buildings	Equipment & MDU	Total
Cost	£	£	£
Balance as at 1 April 2017	1,144,749	38,176	1,182,925
Additions	65,393	6,737	72,129
Balance as at 31 March 2018	<u>1,210,142</u>	<u>44,913</u>	<u>1,255,054</u>
Depreciation			
Balance as at 1 April 2017	519,705	17,274	536,979
Charge for the year	38,908	6,415	45,323
Balance as at 31 March 2018	<u>558,613</u>	<u>23,689</u>	<u>582,302</u>

Net Book Values

At 31 March 2017	<u>625,044</u>	<u>20,902</u>	<u>645,946</u>
At 31 March 2018	<u>651,529</u>	<u>21,224</u>	<u>672,752</u>

4 Investments

At Valuation	2018 £	2017 £
Opening market value at 1 April 2017	72,603	63,779
Net gain(loss) in year on revaluation	<u>1,058</u>	<u>8,824</u>
Closing market value at 31 March 2018	<u>73,661</u>	<u>72,603</u>

	2018		2017	
	Cost £	Valuation £	Cost £	Valuation £
M&G Charifund Income Units - held for the General Fund	3,549	12,618	3,549	12,895
COIF Investment Units - held for the General Fund	14,333	34,595	14,333	32,719
	<u>17,882</u>	<u>47,213</u>	<u>17,882</u>	<u>45,614</u>
M&G Charifund Income Units - held for the Restricted Forster Fund	15,020	26,448	15,020	26,989
	<u>32,902</u>	<u>73,661</u>	<u>32,902</u>	<u>72,603</u>

Notes to Financial Statements of the Year ended 31 March 2018 continued

5 Debtors	2018	2017
	£	£
Prepayments	15,932	24,593
Other debtors	3,220	3,821
	<u>19,152</u>	<u>28,414</u>

6 Creditors: amounts falling due within one year	2018	2017
	£	£
Amounts received in advance	289,074	252,793
Accruals and other creditors	11,699	23,517
	<u>300,773</u>	<u>276,310</u>

7 Accumulated fund

	Brought forward	Income	Expenditure	Unrealised gains on Investments	Transfers	Carried Forward
	£	£	£	£	£	£
General Unrestricted Fund	581,246	326,688	(338,178)	1,599		571,355

8 Designated funds

Sectional Reserve Fund	25,000					25,000
Jamboree Fund	29,315					29,315
The County Development Fund	15,000					15,000
County Commissioner's Discretionary Fund	3,000					3,000
	<u>72,315</u>					<u>72,315</u>
Active Support Unit Funds	45,698	27,957	(27,736)			45,919
Bentley Copse Accumulated Fund	344,160	259,547	(248,898)			354,809
	<u>462,173</u>	<u>287,504</u>	<u>(276,634)</u>			<u>473,043</u>
2017 Comparatives						
Activity Clubs Funds	57,931	24,519	(36,752)			45,698
Bentley Copse Accumulated Fund	361,680	196,794	(214,314)			344,160

Notes to Financial Statements of the Year ended 31 March 2018 continued

	Brought forward £	Income £	Expenditure £	Unrealised gains on Investments £	Transfers £	Carried Forward £
9 Restricted funds						
Forster Memorial Fund	45,364	1,303		(541)		46,126
2107 Comparatives						
Forster Memorial Fund	41,845	1,026		2,493		45,364

10 Net assets of the Council's funds

	Fixed Assets £	Investments £	Net current assets £	Fund balances £
The Council's net assets belong to the various funds as follows:				
Restricted - Forster Memorial Fund	-	26,448	19,678	46,126
Total Restricted	-	26,448	19,678	46,126
Designated - Other Funds	-		118,234	118,234
Designated - Bentley Copse Development Fund	622,732	-	(267,923)	354,809
Other Unrestricted Funds	50,020	47,213	474,122	571,355
Total Unrestricted	672,752	47,213	324,433	1,044,398
Total Funds	672,752	73,661	344,111	1,090,524

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.

The Bentley Copse Fund was established to develop the Bentley Copse camp site, now called the Bentley Copse Activity Centre.

Designated Funds: Sectional Reserve has been designated to support Bazzz, Scram, Scoutabout, KIX and Explorers. This year the designation has been made for KIX in the summer of 2018

Jamboree Fund has been designated to support World Scout Jamborees. The next one is planned for 2019 and the fund will be used for planning, selection, training and support of individuals attending this event.

The County Development Fund has been designated for loans for developing Scout Groups or Districts.

The County Commissioner's designated Fund is to assist in individual hardship cases to allow full access to Scouting Activities.

The Active Support Unit Funds have been designated to support smaller clubs and activities in the Surrey area.

The Trustees are continuing to develop Bentley Copse and the Bentley Copse Accumulated Fund includes the profits and losses generated from the site such that the new facilities proposed for this Centre can be funded.

Notes to Financial Statements of the Year ended 31 March 2018 continued

11 Staff and Trustees

The number of staff employed by the Council during the year was:

	2018 No.	2017 No.
Bentley Copse Activity Centre	4	4
Administration	2	2
	6	6

	2018 £	2017 £
Wages and salaries	82,304	82,803
Employer's social security costs & pension contributions	7,882	7,831
	90,186	90,634

None of the employees earned over £60,000 (2017: none)

None of the trustees received remuneration or benefits from the charity. (2017: none).

Four trustees were reimbursed £3,545 for travel expenses (2017: 6, £4,371).

12 Independent Examiner's fee

	2018	2017
The independent examiner received no remuneration in respect of services other than for the examination of the Financial statements.	1,800	3,180

13 Capital Commitments

At the end of the year the County Scout Council had authorised future expenditure of £5,000 (2017: £40,854) for Bentley Copse Activity Centre development.

14 Related party transactions

No Trustee who are responsible for planning, controlling and directing the charity had any transactions with the Charity apart from those shown in note 11.

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 14,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We're 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're part of a worldwide movement, creating stronger communities and inspiring positive futures.

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We will be growing, more inclusive, shaped by young people and 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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Charity Registration No. 305819
Scout Association No. 154

Surrey Scouts Annual Review and Accounts 2017-18

