

# Annual Review and Accounts

## 2018-19

# Welcome

What a fantastic year it has been for the nearly 19,000 members of Surrey Scouts! With over 13,900 young people in Surrey, supported by nearly 5,000 adult volunteers, Scouts remains the largest co-educational youth organisation in Surrey, the UK and the world.

That world dimension has been most apparent as over 500 Scouts and leaders from Surrey came together with other Scouts from around the world at Kandersteg international campsite in Switzerland. It was an amazingly adventurous experience for those fortunate enough to attend, and the culmination of years of careful planning. The leaders ensured that every single scout had a wonderful time, by providing a balance of exciting challenges including mountaineering and river rafting; making sure that everyone was included.

Closer to home, but continuing with the global theme, thousands of Surrey Beaver Scouts descended on the Merrist Wood for a 'world tour', otherwise known as Bazzaz 2018. With each Surrey District representing a different part of the world, the aim was to demonstrate the global nature of Scouting. Beavers had a fantastic day in the sunshine, tackling inflatable assault courses, toasting marshmallows, creating badges and fridge magnets, climbing, caving, playing skittles, giant table football and laser quest, and enjoying many more exciting and inspiring activities.

Adventure is the cornerstone of Scouting and nowhere is this more apparent than at the County Activity Centre at Bentley Copse. The Management Team has ensured a period of growth and development with new and exciting activities and serious investment in the infrastructure. Bentley Copse is open year round and the adventure to be found here was typified in January when 500 Scouts were in camp for the annual Frost Camp.

Surrey Scouts are proud that the vast range of activities and adventures that we provide are available to all young people in the County. Hundreds of young people and adults with a wide range of disabilities participate fully in Surrey Scouting and elsewhere in this report you will read of our achievements in the growth of our female membership, increasing the numbers from minority ethnic communities and how we welcome members from all backgrounds. Genuinely Scouting for all young people in Surrey.

That 2018-19 has been yet another year of achievement and adventure is a tribute to the nearly 5,000 leaders and those many other adult supporters who work so hard, week in, week out, to make Scouting happen in the villages and towns of Surrey. Their dedication and commitment ensure that so many young people enjoy the adventure that is Scouting and it is a privilege to be able to thank them.

**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.

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**As Scouts our values are at the heart of who we are and what we do:**

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

**Respect** - We're thoughtful of people's feelings and values, treating everyone as we'd like to be treated ourselves.

**Care** - We're 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.

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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, 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	Programme	Places	Perception
<p>An ever increasing number of youth members and skilled, qualified adults.</p>	<p>All youth members benefitting from high quality, well resourced balanced programmes.</p>	<p>Scouting is enjoyed in safe, welcoming, fit-for-purpose places within Districts and 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</p> <p>Celebrating achievement</p> <p>Providing top quality training</p> <p>Developing practical Scouting skills</p> <p>Promoting and enabling mandatory ongoing learning</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:**

Over the last year we've opened (or re-opened) 27 new sections, providing Scouting to 427 more young people supported by 77 new adult volunteers. This is the result of a huge amount of work from a number of existing leaders to help embed the new sections within local Scouting.

Our annual census showed we have 14,203 young people and 4,715 adult volunteers, which is a small decline after the record growth the previous year. Explorer Scout numbers were up again, with 1,357 14-18 year olds across Surrey.

We had been benefiting from the support of a full time employed Growth and Development Officer. Sadly, Claire Morris took up a new role within The Scout Association and left us at the end of 2018. Huge thanks must be recorded to Claire for her hard work and enthusiasm. Recruitment for a replacement is underway but, until filled, it will leave a gap in our ability to support Groups and Districts with their growth and development needs.

### **Celebrating achievement:**

Over the last year, the rules have changed to improve and simplify the process for recognising the amazing work our volunteers do. There are different Good Service Awards available to celebrate our volunteers throughout their time in Scouting. This means that Districts and Counties can now grant a number of Good Service Awards, which has led to an increase in the number of volunteers receiving awards over the last year.

### **Providing top quality training:**

Work continues to ensure that there is an adequate level of support for training at County and District levels. Almost every District currently has a Local Training Manager/Adviser and we now have 16 County Training Advisers for Managers (but still in need of more) as well as 188 District Training Advisers. Last July a Training Symposium was well attended by Training Managers, Administrators and Training Advisers.

We are looking at how we could increase the number of trainers for First Response (First Aid) training. We have increased the number of trainers offering training locally, and we're also looking at how to support training for managers.

The county led training courses have been well attended with several new trainers on board, particularly with the Nights Away and Further Skills courses. Safeguarding training has changed and the new sessions are well received with the content more relevant and current.

We're continuing to track mandatory ongoing learning which is seeing some positive results.

# Programme

## Quality youth shaped programmes:

Scouting works better when young people shape their experiences. That's something we've always known and we've been making progress in ensuring more young people are shaping Scouting across Surrey. Our first County Youth Commissioner, Calum Owen, came to the end of his term and we now have Beth Jeffries and James Barber leading our youth shaped agenda for Surrey Scouts. A new Youth Shaped Strategy for Surrey Scouts is in development and will be launched in the autumn of 2019.

A fun, enjoyable and high quality programme is key to the success of Scouting. We have begun to focus on how we can best support this at a local level. We've been using the quality programme checker tool to help Districts support their sections. We've also been supporting district sectional meetings and facilitating inter-District activities to share good programmes and promote opportunities.

We have continued our programme of large-scale events to enhance the local programme. Over 2,300 Beavers and Rainbows came together for a day packed with fun and adventure for our tri-annual Bazzaz fun day at Merrist Wood. Planning continued for SCRAM, our county Cub Scout fun day due to be held at Hook Road Arena in June. Following the success of our first "Beavers Go Wild" which saw Beavers and Rainbows camping at Bentley Copse, a second has been fully booked for May.

## Increasing the number of Top Awards:

Over the last year we've increased the number of the top awards for each section to a total of 1,935. This year the number of young people achieving each award is as follows:

Chief Scout Bronze Award: 715

Chief Scout Silver Award: 737

Chief Scout Gold Award: 303

Chief Scout Platinum Award: 112

Chief Scout Diamond Award: 47

Queen's Scout Award: 21

In addition, 218 Duke of Edinburgh Awards have been achieved by Surrey Scouts (Bronze: 147; Silver: 55 and Gold: 16) and six Explorer Belts have been awarded.

## Promoting and enabling international opportunities:

With more than 50 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.

In August 2018 over 500 members of Surrey Scouts travelled to Kandersteg International Scout Centre in Switzerland for a week of adventurous activities known as our Kandersteg International Expedition (KIX). Scouts walked in the beautiful mountains with spectacular views, took part in rafting and high ropes adventures as well as having time to sample some of the Swiss culture.

Last summer also saw Surrey send our first patrol to Roverway, a European Scout event for 16-22 year olds, which took place in the Netherlands. Scouts took part in a two day pre-event in Amsterdam before heading off to the opening ceremony in The Hague where they joined 3,000 other 16-22 year olds from across Europe (and beyond). Participants were then divided into smaller groups for five days of activities on different “paths” where Scouts were able to find out more about Dutch culture, before coming back together for four days of “chill but challenge” at Scoutinglandgoed Zeewolde.

Plans are now well underway for the three Units from Surrey attending the 24<sup>th</sup> World Scout Jamboree taking place in North America in July-August 2019. With over 120 Explorer Scouts and Leaders between Surrey Sequoia (unit 64); Surrey Gryffins (unit 65); and Surrey Stingrays (unit 66) this will be our biggest ever contingent to a World Scout Jamboree. We also have other volunteers from across Surrey who are taking part as members of the UK Contingent, as members of the International Service Team, UK Contingent Management and Support Team and even the UK Contingent Leader!

## Places

### **Promoting and enabling high quality administration:**

The new accounting system, Xero, was introduced last year and so this is the first full year on the new system and has significantly improved our tracking of costs and expenditure. A new three-year budget has been developed to support our updated strategy.

We have conducted a review of the administration needs across the county and have made some changes to the staff team in our county office.

### **Developing Bentley Copse:**

We continue to implement our new strategic plan for Bentley Copse Activity Centre, which includes plans to increase usage and improvements to facilities to enhance the programme.

Sadly, at the end of 2018 our Centre Manager and Deputy Centre Manager left Bentley to take up great new positions at another Scout Activity Centre. A replacement Centre Manager was recruited and joined shortly afterwards by an Assistant Centre Manager. One apprentice started at the end of March with the hopes that another will join later in the summer.

## Perception

The new Scouts brand was launched in May 2018 and we’ve been working hard to update resources and provide support to Districts, to provide a more modern, easy to use way to present and talk about the work we do.

We’ve launched a new website, providing a mobile friendly and easier to use online presence. Our social media presence continues to grow with our Leader Discussion Facebook Group now at over 600 members,

The County Communications Team continues to provide high quality support to our county events (including one of the UK Scout photos of the year taken at KIX by Adam Plowden).

# Responsibilities of the Board of Trustees

The Annual General Meeting (AGM) of Surrey County Scout Council in September 2018 approved changes in the governance of the County. Prior to that meeting the (then) County Executive comprised 17 people, which was considered too large for efficient decision making. Guidance from the Charity Commission, which advocated smaller Trustee bodies identified them as more productive provided the membership reflected the skill-set necessary. The AGM approved a reduction in the number of Trustees to a maximum of 12 members and at the same time to change the name of the County Executive to the 'County Board of Trustees' to better reflect its role in Charity Governance. The revised constitution also allows for any two individuals who hold a role in Surrey Scouting to attend Board meetings as 'Observers' to improve transparency.

Charity law requires the Trustees to prepare financial statements for each 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 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, which 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.

## Trustee Selection and Training

The current Trustees (with the exception of the five County Officers who hold an ex-officio appointment to the Board) are either elected (5 members) by the County Scout Council or nominated by the County Commissioner (1 member - the Chair of the Bentley Copse Management Sub-Committee). All appointments are ratified by the Annual General Meeting. Trustees often already have, from the appointments they hold as members of the County Scout Council, 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 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 the online booklet (The Essential Trustee, what you need to know etc.) published by the Charities Commission, which explains the legal duties and responsibilities of charity trustees is also provided. With effect from 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 the 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. the 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 her team under the guidance of the County Commissioner. The training of any paid staff is entrusted to the Trustees.

No professional fundraisers were employed by the Trustees.

## Conclusion

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

The Trustees would particularly like to extend their thanks to Marian Cozens, who for very many years has been a key member of the County staff working in the County Office and who retired this year. They also acknowledge the tremendous debt of gratitude Surrey Scouts owe to Richard Shortman, former County Commissioner and County Secretary who sadly died during the reporting year. Both provided tremendous support to the Trustees and the governance of the County.

The Board would also like to acknowledge the substantial financial assistance given by a number of 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.

**Martin Gerrard**  
County Chairman

**Howard Park**  
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 OBE 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

+ To September 2018

++ From September 2018

+++ To November 2018

\* To December 2018

\*\* From January 2019

\*\*\* From March 2019

## The Board of Trustees

James Burge, Vice Chair  
Jeremy Crouch  
Philip Currie +  
Michael Eagle +  
Gary Ernest ++  
Tim Evans +  
Beth Jeffries \*\*\*  
Martin Gerrard QPM DL, Chair  
Colin Griffiths +  
Paul Iveson +  
Mike Keeble ACA, Treasurer  
Julia Kielstra ++  
Wendy Kislingbury +  
Caroline Ledger  
Ian MacQueen  
Calum Owen \*  
Howard Park \*\*\*  
Joe Rogerson, County  
Commissioner  
Richard Shortman, Secretary +++  
Vernon Tucker +

## 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  
Darren Granville \*\*  
Martin Gerrard  
Mike Keeble  
Ian MacQueen, Chair  
Joe Rogerson  
Richard Shortman +++  
Zoe Walker \*  
Carl Whitehead \*  
Neil Wibberley, Secretary  
Doug Wilson

# 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 £586,994. The Trustees consider that the equivalent of six months normal revenue expenditure should always be held in general reserves, which is approximately £202,000. This leaves a balance of £384,994 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 former 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 Board of Trustees. The key procedures are set out below:

The Trustees seek advice on all insurance renewals and deals with amendments as required. The Trustees have access to advice within the Scout County which keeps them apprised of any market or other eventuality occurring during the year which could have an effect on their insurance requirements.

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 Board of Trustees.

The Trustees, through the County Finance Sub-Committee, have established a procedure whereby any major event of 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 was dissolved and all its previous responsibilities are carried out directly by the Board of Trustees.

# Treasurer's report

This was the first full year using the new Accounting system Xero, which has proved to be a great success. It allows us to run separate profit and loss accounts for the events such as KIX, Scoutabout, Beavers go Wild and Bazzaz and maintain tight financial control over them.

The year saw a reduction in capital expenditure to £40,432, which was largely spent on additional equipment for the campsite and the county office.

The overall results for the year show a deficit of £(4,477) even after gains on investments of £4,295 and a very kind legacy of £7,500.

The overall deficit was due to Bentley Copse recording a deficit for the year of £(18,934), which was disappointing after last year's first ever surplus.

The large increase in the cost of utilities, as well as the fact that the revenue was slightly below budget all added up to the deficit for the year.

In contrast the County made a surplus of £14,457 which helped reduce the overall deficit to £(4,477) for the year.

After nearly 3 years in the role I have decided to set down as County Treasurer as I am not able to commit the time that the role requires. Meanwhile I wish Surrey Scouting a very successful future and hope that the Jamboree and the other large events continue to thrive.

**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 2019.

### 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 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

August 2018

Alliotts, Chartered Accountants and Registered Auditors

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

# Balance Sheet

for the year ended 31 March 2019

	Notes	2019	2018
		£	£
<b>Fixed assets</b>			
Tangible assets	5	659,858	672,752
Investments	6	77,956	73,661
		<u>737,814</u>	<u>746,413</u>
<b>Current Assets</b>			
Stocks		8,298	7,814
Investment in clubs	10	46,412	45,918
Debtors	7	64,244	19,152
Bank and cash balances		<u>516,713</u>	<u>572,000</u>
		635,667	644,884
<b>Creditors: amounts falling due within one year</b>			
	8	<u>287,434</u>	<u>300,773</u>
<b>Net current assets</b>		<u>348,233</u>	<u>344,111</u>
<b>Total assets less current liabilities</b>		<u>1,086,047</u>	<u>1,090,524</u>
<b>Represented by</b>			
Accumulated fund	9	586,994	571,355
Designated funds	10	451,352	473,043
Restricted funds	11	47,701	46,126
		<u>1,086,047</u>	<u>1,090,524</u>

The financial statements on pages 14 to 25 were approved by the Executive Committee on 16th July 2019 and signed on its behalf by:

**Martin Gerrard**  
County Chairman

**Mike Keeble**  
County Treasurer

# Statement of Financial Activity

for the year ended 31 March 2019

	Note	2019				2018	
		General Funds £	Designated Bentley £	Designated Other £	Restricted Funds £	Total £	Total £
<b>Income</b>							
<b>Donations</b>							
Subscriptions receivable		498,491	-	-	-	498,491	491,185
Less payable to headquarters		(379,134)	-	-	-	(379,134)	(382,168)
		119,357	-	-	-	119,357	109,017
Donations and grants		1,871	8,500	-	-	10,371	2,222
		121,228	8,500	-	-	129,728	111,239
<b>Investments</b>							
Interest and dividends		2,056	-	-	1,384	3,440	2,638
<b>Charitable activities</b>							
Sections		596	-	-	-	596	205
Beavers go Wild		-	-	-	-	-	6,982
Scoutabout		-	-	-	-	-	197,961
KIX		250,654	-	-	-	250,654	-
Bazzaz		43,691	-	-	-	43,691	-
D of E		11,997	-	-	-	11,997	7,215
FrightEx		3,449	-	-	-	3,449	-
Roverway		2,400	-	-	-	2,400	-
Other activities		7,642	48,556	-	-	56,198	60,479
Adult Training		1,769	-	-	-	1,769	1,963
Clubs		-	-	26,742	-	26,742	27,957
Badge sales etc.		385	-	-	-	385	420
		322,583	48,556	26,742	-	397,881	303,182
<b>Other trading income</b>							
Activity centre fees		-	201,486	-	-	201,486	185,743
Activity centre shop sales		-	14,907	-	-	14,907	12,693
		-	216,393	-	-	216,393	198,436
<b>Total income</b>		445,867	273,449	26,742	1,384	747,442	615,495
<b>Expenditure on charitable activities</b>							
	3	434,332	292,383	29,499	-	756,214	614,812
<b>Net operating income for the year</b>							
		11,535	(18,934)	(2,757)	1,384	(8,772)	683
Net gains/(losses) on investments		4,104	-	-	191	4,295	1,058
<b>Net movements in funds</b>		15,639	(18,934)	(2,757)	1,575	(4,477)	1,741
Total funds brought forward		571,355	354,809	118,234	46,126	1,090,524	1,088,783
<b>Total funds carried forward</b>		586,994	335,875	115,477	47,701	1,086,047	1,090,524

# Statement of Financial Activity

for the year ended 31 March 2018

	Note	2018			Restricted Funds	Total
		General Funds	Designated Bentley	Designated Other		
		£	£	£	£	£
<b>Income</b>						
<b>Donations</b>						
Subscriptions receivable		491,185	-	-	-	491,185
Less payable to headquarters		(382,168)	-	-	-	(382,168)
		109,017	-	-	-	109,017
Donations and grants		1,477	745	-	-	2,222
		110,494	745	-	-	111,239
<b>Investment income</b>						
Interest and dividends		1,335	-	-	1,303	2,638
<b>Charitable activities</b>						
Sections		205	-	-	-	205
Beavers go Wild		6,982	-	-	-	6,982
Scoutabout		197,961	-	-	-	197,961
D of E		7,215	-	-	-	7,215
Other activities		113	60,366	-	-	60,479
Adult Training		1,963	-	-	-	1,963
Clubs		-	-	27,957	-	27,957
Badge sales etc.		420	-	-	-	420
		214,859	60,366	27,957	-	303,182
<b>Other trading income</b>						
Activity centre fees		-	185,743	-	-	185,743
Activity centre shop sales		-	12,693	-	-	12,693
		-	198,436	-	-	198,436
<b>Total incoming resources</b>		326,688	259,547	27,957	1,303	615,495
<b>Total resources expended</b>	4	338,178	248,898	27,736	-	614,812
<b>Net Incoming resources for the year</b>		(11,490)	10,649	221	1,303	683
Unrealised gains on investments		1,599	-	-	(541)	1,058
<b>Net movements in funds</b>		(9,891)	10,649	221	762	1,741
Total funds brought forward		581,246	344,160	118,013	45,364	1,088,783
<b>Total funds carried forward</b>		571,355	354,809	118,234	46,126	1,090,524



# Notes to Financial Statements of the year ended 31 March 2019

## 1 Accounting Policies

### 1.1 Accounting convention

The accounts have been prepared under the historic 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.

### 1.8 Going concern

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

# Notes to Financial Statements of the year ended 31 March 2019 continued

## 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.

## 1.10 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 factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. 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.

# Notes to Financial Statements of the year ended 31 March 2019 continued

## 3 Resources Expended

		2019				2018	
	Note	General Funds £	Designated Bentley £	Designated Other £	Restricted Funds £	Total £	Total £
<b>Charitable Expenditure</b>							
<b>Premises</b>							
Utilities		2,879	36,716	-	-	39,595	25,065
Insurance		1,946	10,275	-	-	12,221	11,958
Repairs, renewals & minor equipment		-	39,782	-	-	39,782	40,303
		4,825	86,773	-	-	91,598	77,326
<b>Donations and grants</b>							
<b>Activities</b>							
Sections		8,864	-	-	-	8,864	8,874
Beavers go Wild		-	-	-	-	-	6,681
Scoutabout		-	-	-	-	-	191,719
KIX		250,534	-	-	-	250,534	-
Bazzaz		41,014	-	-	-	41,014	-
D of E		11,901	-	-	-	11,901	7,296
FrightEx		3,366	-	-	-	3,366	-
Roverway		2,400	-	-	-	2,400	-
Other activities		10,833	50,790	-	-	61,623	34,420
Adult training		12,072	-	-	-	12,072	15,345
Clubs		-	-	26,249	-	26,249	27,736
Cost of badge sales		-	-	-	-	-	206
		340,984	50,790	26,249	-	418,023	292,277
<b>Activity Centre expenditure</b>							
Staff costs		-	51,809	-	-	51,809	59,872
Centre administration		-	-	-	-	-	-
Cost of centre shop sales		-	17,769	-	-	17,769	10,424
Other		-	35,098	-	-	35,098	31,079
		-	104,676	-	-	104,676	101,375
<b>Support Costs</b>							
Staff costs - administration		34,484	-	-	-	34,484	32,051
County office - administration		20,209	-	-	-	20,209	19,028
County Development Officer Communication		25,266	-	3,250	-	28,516	43,314
		1,526	-	-	-	1,526	1,313
		81,485	-	3,250	-	84,735	95,706
<b>Governance</b>							
Examiner's fee	14	2,360	-	-	-	2,360	1,480
AGM and other costs		1,496	-	-	-	1,496	1,325
		3,856	-	-	-	3,856	2,805
<b>Depreciation</b>							
Buildings		1,840	39,654	-	-	41,494	38,908
Equipment		1,342	10,490	-	-	11,832	6,415
		3,182	50,144	-	-	53,326	45,323
<b>Total resources expended</b>		434,332	292,383	29,499	-	756,214	614,812

# Resources expended for the year ended 31 March 2018

## 4 Resources Expended for previous year

	2018				Total £
	General Funds £	Designated Bentley £	Designated Other £	Restricted Funds £	
<b>Charitable Expenditure</b>					
<b>Premises</b>					
Utilities	2,204	22,861	-	-	25,065
Insurance	1,708	10,250	-	-	11,958
Repairs, renewals & minor equipment	201	40,102	-	-	40,303
	4,113	73,213	-	-	77,326
<b>Donations and grants</b>	-	-	-	-	-
<b>Activities</b>					
Sections	8,874	-	-	-	8,874
Beavers go Wild	6,681	-	-	-	6,681
Scoutabout	191,719	-	-	-	191,719
D of E	7,296	-	-	-	7,296
Other activities	2,865	31,555	-	-	34,420
Adult Training	15,345	-	-	-	15,345
Clubs	-	-	27,736	-	27,736
Cost of badge sales	206	-	-	-	206
	232,986	31,555	27,736	-	292,277
<b>Activity Centre expenditure</b>					
Staff costs	-	59,872	-	-	59,872
Centre administration	-	-	-	-	-
Cost of centre shop sales	-	10,424	-	-	10,424
Other	-	31,079	-	-	31,079
	-	101,375	-	-	101,375
<b>Support Costs</b>					
Staff costs - administration	32,051	-	-	-	32,051
County office- administration	19,028	-	-	-	19,028
County Development Officer	43,314	-	-	-	43,314
Communication	1,313	-	-	-	1,313
	95,706	-	-	-	95,706
<b>Governance</b>					
Examiner's fee	1,480	-	-	-	1,480
AGM and other costs	1,325	-	-	-	1,325
	2,805	-	-	-	2,805
<b>Depreciation</b>					
Buildings	1,840	37,068	-	-	38,908
Equipment	728	5,687	-	-	6,415
	2,568	42,755	-	-	45,323
<b>Total resources expended</b>	<b>338,178</b>	<b>248,898</b>	<b>27,736</b>	<b>-</b>	<b>614,812</b>

# Notes to Financial Statements of the year ended 31 March 2019 continued

## Statement of cash flows

	Total funds £	Prior year funds £	Note
<b>Cash flows from operating activities:</b>			
<i>Net cash provided by (used in) operating activities</i>	(18,296)	73,432	Table A
<b>Cash flows from investing activities:</b>			
Dividends and interest from investments	3,440	2,638	
Gains/(losses) on investments	4,295	1,058	
Purchase of buildings and equipment	(40,432)	(72,129)	
<b>Net cash provided by (used in) investing activities:</b>	(32,697)	(68,433)	
<i>Change in cash and cash equivalents in the year</i>	(50,993)	4,999	
<b>Cash and cash equivalents at the beginning of the year</b>	645,661	640,662	Table B
<b>Cash and cash equivalents at the end of the year</b>	<b>594,668</b>	<b>645,661</b>	Table B

### Table A

#### Reconciliation of net income(expenditure) to net cash flow from operating activities

	Current year £	Prior year £
<b>Net income/(expenditure) for the year (as per the statement of financial activities)</b>	(4,477)	1,741
Adjustments for:		
Depreciation charges	53,326	45,323
(Gains)/losses on investments	(4,295)	(1,058)
Dividends and interest from investments	(3,440)	(2,638)
Investment in clubs	(495)	(221)
(Increase)/decrease in stocks	(484)	(3,440)
(Increase)/decrease in debtors	(45,092)	9,262
Increase/(decrease) in creditors	(13,339)	24,463
<b><i>Net cash provided by (used in) operating activities</i></b>	<b>(18,296)</b>	<b>73,432</b>

### Table B

#### Analysis of cash and cash equivalents

	Current year £	Prior year £
Cash in hand	516,713	572,000
Notice deposits (less than 3 months)	77,955	73,661
<b>Total cash and cash equivalents</b>	<b>594,668</b>	<b>645,661</b>

# Notes to Financial Statements of the year ended 31 March 2019 continued

## 5 Tangible Assets

	Buildings	Equipment & MDU	Total
Cost	£	£	£
Balance as at 1 April 2018	1,210,141	44,913	1,255,054
Additions	11,733	28,699	40,432
Balance as at 31 March 2019	1,221,874	73,612	1,295,486

## Depreciation

Balance as at 1 April 2018	558,613	23,689	582,302
Charged for the year	41,494	11,832	53,326
Balance as at 31 March 2019	600,107	35,521	635,628

## Net Book Values

At 31 March 2018	651,528	21,224	672,752
At 31 March 2019	621,767	38,091	659,858

## 6 Investments

At Valuation	2019 £	2018 £
Opening market value at 1 April 2018	73,661	72,603
Net gain(loss) in year on revaluation	4,295	1,058
Closing market value at 31 March 2019	77,956	73,661

	2019		2018	
	Cost	Valuation	Cost	Valuation
	£	£	£	£
M&G Charifund Income Units - held for the general fund	3,549	12,728	3,549	12,618
COIF Investment Units - held for the General Fund	14,333	38,589	14,333	34,595
	17,882	51,317	17,882	47,213
M&G Charifund Income Units - held for the Restricted Forster fund	15,020	26,639	15,020	26,448
	32,902	77,956	32,902	73,661

# Notes to Financial Statements of the year ended 31 March 2019 continued

7 Debtors	2019	2018
	£	£
Prepayments	24,755	15,932
Other debtors	39,489	3,220
	<u>64,244</u>	<u>19,152</u>

8 Creditors: amounts falling due within one year	2019	2018
	£	£
Amounts received in advance	279,368	289,074
Accruals and other creditors	8,066	11,699
	<u>287,434</u>	<u>300,773</u>

Amounts received in advance largely relates to the capitation fees received for the next financial year which is payable to Scout Headquarters in April

## 9 Accumulated fund

	Brought forward	Income	Expenditure	Unrealised gains on Investments	Transfers	Carried Forward
	£	£	£	£	£	£
General Unrestricted Fund	571,355	445,867	(434,332)	4,104	-	586,994

## 10 Designated funds

Sectional Reserve Fund	25,000	-	-	-	-	25,000
Jamboree Fund	29,315	-	-	-	-	29,315
The County Development Fund	15,000	-	(3,250)	-	-	11,750
County Commissioner's Discretionary Fund	3,000	-	-	-	-	3,000
	<u>72,315</u>	<u>-</u>	<u>(3,250)</u>	<u>-</u>	<u>-</u>	<u>69,065</u>
Active Support Unit Funds	45,919	26,742	(26,249)	-	-	46,412
Bentley Copse Accumulated Fund	354,809	273,449	(292,383)	-	-	335,875
	<u>473,043</u>	<u>300,191</u>	<u>(321,882)</u>	<u>-</u>	<u>-</u>	<u>451,352</u>

## 2018 Comparatives

Active Support Unit Funds	45,697	27,957	(27,736)	-	-	45,918
Bentley Copse Accumulated Fund	344,160	259,547	(248,898)	-	-	354,809

# Notes to Financial Statements of the year ended 31 March 2019 continued

	Brought forward £	Income £	Expenditure £	Unrealised gains on Investments £	Transfers £	Carried Forward £
<b>11 Restricted funds</b>						
Forster Memorial Fund	46,126	1,384	-	191	-	47,701
2018 Comparatives						
Forster Memorial Fund	45,364	1,303	-	(541)	-	46,126

## 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.

## Designated Funds:

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

The Sectional Reserve fund has been designated to support sections and their activities in the Surrey area.

The Jamboree Fund has been designated to support World Scout Jamborees. The next one is planned for July 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 and grants to support the growth and development of Sections, Groups or Districts.

The County Commissioner's Discretionary 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.

## 12 Net assets of the Council's funds

	Fixed Assets £	Investments £	Net current assets £	Fund balances £
<b>The Council's net assets belong to the various funds as follows:</b>				
Restricted - Forster Memorial Fund	-	26,639	21,062	47,701
<b>Total Restricted</b>	-	26,639	21,062	47,701
Designated - Other Funds	-	-	115,477	115,477
Designated - Bentley Copse Development Fund	611,678	-	(275,803)	335,875
Other Unrestricted Funds	48,180	51,317	487,497	586,994
<b>Total Unrestricted</b>	659,858	51,317	327,171	1,038,346
<b>Total Funds</b>	659,858	77,956	348,233	1,086,047



# Notes to Financial Statements of the year ended 31 March 2019 continued

## 13 Staff and Trustees

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

	2019 No.	2018 No.
Bentley Copse Activity Centre	4	4
Administration	2	2
	6	6

	2019 £	2018 £
Wages and salaries	82,366	82,304
Employer's social security costs & pension contributions	3,927	7,882
	86,293	90,186

None of the employees earned over £60,000 (2018: none)

None of the trustees received remuneration or benefits from the charity. (2018: none).

Four trustees were reimbursed £4,216 for travel expenses (2018: 4, £3,545).

## 14 Independent Examiner's fee

	2019	2018
The independent examiner received no remuneration in respect of services other than for the examination of the Financial statements.	2,400	1,800

## 15 Capital Commitments

At the end of the year the County Scout Council had authorised future expenditure of £Nil (2018: £5,000) for Bentley Copse Activity Centre development.

## 16 Related party transactions

No Trustee who is responsible for planning, controlling and directing the charity had any transactions with the Charity apart from those shown in note 13.

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 2018-19**

