

# **Annual Review and Accounts**

## **2019-20**



# Welcome

This reporting year ended on 31 March 2020, days after the country went into lockdown. We would be remiss, however, not to acknowledge the heroes and heroines of Surrey Scouts who, at the time of writing, as key workers, continue to see us through the many challenges of this pandemic. Similarly, we should celebrate our leaders and adults from across the county who, in their thousands, and from a standing start only a few months ago, continue to provide Scouting online to over eighty percent of our youth members.

In the months preceding the lockdown, however, it was business as usual for the 14,500 young people and over 4,500 adults who comprise Surrey Scouts, by far the largest volunteer-led co-educational youth organisation in the County. Our two percent growth in youth membership over the year is testament to the dedication of our adult leadership. The fact that over the last five years our youth numbers have grown by over 1,100, is ample proof that Surrey Scouts' well-trained leaders consistently provide challenging and exciting programmes; opportunities for adventure both at home and abroad and the skills for life that attract more and more young people to our Movement.

Surrey Scouts is 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 the Scouting that we provide. In our membership of over 19,000, we fully reflect the wide range of people who live in the towns and villages of Surrey. Genuinely, in Surrey, Scouting is for all.

Since you will be reading this report on your computer or other electronic device, rather than comment upon the many and varied activities provided by our quite outstanding leaders throughout 2019-20, why not click on these links and re-live a great year? These pictures, and videos, speak a thousand words:

<https://surreyscouts.smugmug.com/>

<https://vimeo.com/search?q=surrey+scouts>

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

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

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

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

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

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

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

Thousands of committed, experienced and trained volunteers, working in teams across the County, provide scouting in Surrey through 18 Districts and 176 Scout Groups.

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

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

## **1. Identifiable benefit**

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

## **2. Public benefit**

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

# Our Plan for Surrey Scouts

People	Programme	Places	Perception
We have an ever-increasing number of youth members and skilled, qualified adults.	All youth members benefitting from high quality well resourced balanced programmes.	We enjoy Scouting in safe, welcoming, fit-for-purpose places within Districts and Groups that have a secure income and sound governance.	More visibility with Scouting where everyone can see we play a key role in society.
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 have opened (or re-opened) 25 new sections, providing Scouting to 306 more young people supported by 30 new adult volunteers. This is the result of a vast amount of work from a number of existing leaders to help embed the new sections within local Scouting.

Our annual census showed we have 14,213 young people and 4,867 adult volunteers, which is a 2% growth in youth members over the previous year. Scout numbers increased by 4% to 4,075 and Explorers by 8% to 1,460.

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 half way through 2018/19. Recruitment for a replacement remains 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:

We have a range of Good Service Awards available to celebrate our volunteers throughout their time in Scouting. Since the rules changed over a year ago to improve and simplify the process for recognising the amazing work our volunteers, allowing Districts and Counties to grant a number of these Good Service Awards, the number of volunteers receiving awards has increased.

### Providing top quality training:

There has been a massive push towards encouraging all members to complete their Mandatory Training this year with compliance levels up considerably. The number of Wood Badges achieved by Leaders has increased to around two hundred in the review year and we continue to see higher numbers of achievements. Every District currently has a Training Manager or Administrator and we now have sixteen active County Training Advisers for Managers. We aim to increase that number to ensure every new Manager has the support they need. In June, over a hundred Training Managers, Administrators and Training Advisors attended two Zoom meetings. We will continue to hold a mix of face-to-face and virtual meetings so we can be more inclusive and reach a wider audience as well as holding an annual gathering.

We have delivered local and virtual training and validation sessions for Managers new to their roles, many of whom have also attended the Regional training events. Local and central Leader training courses remain full. We have recruited several new trainers and facilitators to help with County-led courses, some with specialist back-to-basics Scouting skills. Due to the Covid-19 restrictions on face-to-face Scouting, we have looked at how we can make the training provision much more accessible. As a result, we will make wider use of eLearning and platforms like Zoom for some aspects of training provision in the coming months.

# Programme

## Quality youth shaped programmes:

Scouting works better when young people shape their experiences. That is something we have always known and we have been making progress in ensuring more young people are shaping Scouting across Surrey. Our County Youth Commissioner, Beth Jeffries, and her deputy James Barber, lead our youth shaped agenda for Surrey Scouts. We launched a new Youth Shaped Strategy for Surrey Scouts in the autumn of 2019 together with a role description/person specification published in March 2020 following consultation with our District Youth Commissioners.

A fun, enjoyable and high quality programme is significant to the success of Scouting. We have begun to focus on how we can best support this at a local level. We have been using the quality programme-checking tool to help Districts support their sections. We have 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 three thousand Cub Scouts came together for a day packed with fun and adventure for our tri-annual SCRAM fun day at Hook Road Arena in June 2019. Planning continued for Scoutabout, our county Scout and Guide weekend get-together, which, due to the lockdown, we have had to postpone until 2021.

## Increasing the number of Top Awards:

Over the last year, we have increased the number of the top awards for each section from 1,935 to 2,214. This year the number of young people achieving each award is as follows (2019 in brackets):

Chief Scout Bronze Award:	906	(715)
Chief Scout Silver Award:	833	(737)
Chief Scout Gold Award:	300	(303)
Chief Scout Platinum Award:	109	(112)
Chief Scout Diamond Award:	45	(47)
Queen's Scout Award:	21	(21)

In addition, Surrey Scouts have achieved 258 (218) Duke of Edinburgh Awards: Bronze: 142 (147); Silver: 88 (55) and Gold: 28 (16) and we have awarded 13 (6) Young Leader Belt Buckles.

## Promoting and enabling international opportunities:

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

The year saw Surrey Scout groups travel across Europe taking part in skiing, hiking and kayaking adventures and discovering new cultures, sights and sounds in Italy, France, Switzerland and the Netherlands, amongst others. Some groups attended national Jamborees; one held a joint camp with a long-standing partner group from another country and some of our Network members volunteered at Scout centres in Sweden and the USA. Meanwhile, back at home, groups 'twinned' with Scouts in other countries

and hosted Scouts from other countries visiting the area. It is wonderful to see so many Surrey Scouts benefit from the unique international opportunities that Scouting offers.

The highlight of the year was the 24<sup>th</sup> World Scout Jamboree held in the USA for over one hundred and twenty Surrey Explorer Scouts and Leaders, plus a large number of adults volunteering in support roles. In just a few short weeks, our Scouts met people from every corner of the world. There were forty-five thousand young people and adult volunteers from over one hundred and fifty countries on site taking part in a huge range of activities. They experienced outdoor adventurous activities around the stunning Jamboree site in West Virginia. They learnt about each other's countries and cultures, developed their understanding of science and technology and discovered more about the environmental and other challenges facing our global communities today, not to mention pre-Jamboree sightseeing in New York, Washington and a post Jamboree experience in Canada. They all returned with stories to tell and special memories to treasure.

Surrey Wilki, our forty strong unit to the European Scout Jamboree 2020 in Poland, have enjoyed a year of getting to know each other and learning new skills for their Jamboree and they have had a lot of fun along the way. However, because of the Covid-19 pandemic, they have had to postpone the event until 2021 and they cannot wait to resume their preparations.

# Places

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

We have completed a review of the Terms of Reference and operating procedures of the County Board of Trustees and its sub-committees. The review included the management of restricted funds held for the benefit of the County and the authority levels for all County expenditure, including that of sub-committees. All the parties adopted the report and recommendations in full and they have proved to be successful in operation. The Trustees remain concerned at the lack of applications to County funds restricted or designated to support individuals or development and are anxious to encourage increased use of these opportunities.

The County Office has continued to provide a premium service to the County with minimal resources. This has included providing extensive administrative support both to Bentley Copse Activity Centre and to major County events. The County were pleased to welcome Mrs Sally Thompson as County Administrator in support of Mrs Katy Cozens, the Office Manager. Sadly, the pandemic required the closure of the County Office in March, the Office Manager working from home and the Board placing the Administrator on furlough leave to minimise expenditure. However, a complete service has continued and we are grateful for the support, flexibility and understanding of the staff.

We identified the absence of a County Risk Register in respect of County Operating procedures and conducted a review accordingly. The Board of Trustees has adopted the subsequently produced risk register and they are comfortable that we have identified and mitigated all relevant risks. Although outside the reporting year, the Covid-19 pandemic necessitated a further review of the risk register, which is in line with its role as a 'living document'. Sadly, Covid-19 caused the cancellation of a planned conference for District and County Trustees but we will reinstate it when Government guidance permits. The County Board of Trustees has been active in pursuing the completion of Mandatory Training for Trustees at District level and in turn encouraging them to do the same for Group Trustees.



## Developing Bentley Copse:

Bentley Copse continues to be an admirable asset of Surrey Scouts with nearly thirty-four thousand camper nights completed in the review year.

However, following a number of years where Bentley Copse has incurred cumulative losses, the Trustees have initiated a review to determine the actions that they need to take to secure the Activity Centre for many years to come. The Trustees will drive this primarily by increasing sustainable revenue through improving the quality and range of accommodation and activities on offer, which they realise, will require substantial capital expenditure. The Trustees will be discussing the outcome of this review during the 2020/21 financial year.

During the year under review, the Centre Manager left just before the busy summer period but thanks to Pepe Bernabe, our Deputy Centre Manager, who held the fort, along with a number of volunteers, while we recruited a new Centre Manager. Nick Cann joined as manager in November 2019 and with his wealth of knowledge and experience, he has already made his mark.

The Centre ran an extremely popular Frost Camp with greater numbers than ever before and its first Mechanics' Badge course that we filled as soon as we advertised it. We have converted the old shop into a leader retreat and, thanks to a generous legacy from Denis Pearman's estate; we installed central heating in Palmer House. This will be an immense improvement to this already popular facility. Of course, Covid-19 has affected the Centre but improvements continue with new fencing and improving the sewage handling being high on the list of maintenance priorities.

We commend Nick, Pepe and all the volunteers for their considerable efforts over the year and work will continue on the development plan with the aim of improving the facilities, the training, the discounted camping and programme opportunities offered to Surrey Scouts.

## Perception

The Scout Association launched a new Scouts brand in May 2018 and we continue 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.

Our website continues to provide 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.



# Responsibilities of the Board of Trustees

Charity law requires the Trustees to prepare financial statements for each year that give a true and fair view of the 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) either are elected (five members) by the County Scout Council or nominated by the County Commissioner (one member - the Chair of the Bentley Copse Management Sub-Committee). The Annual General Meeting ratifies all appointments. 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 that explains the legal duties and responsibilities of charity trustees is also provided. With effect from January 2016, all new Trustees are required to be a member of The Scout Association and undertake their training course for Trustees.

## Risk Policy

We undertake risk assessments for all major County activities in accordance with the recommendations and requirements of the Scout Association's published document entitled "Policy, Organisation and Rules". Our Bentley Copse staff carries out regular risk assessments of the County's activity centre and report their findings to the 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. The principal financial risk is that the activity centre generates a significant deficit and the main operational risks focus on child abuse and injury to members.

## **Need and Skill requirements**

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

The Trustees do not employ professional fundraisers.

## **Covid-19**

Just at the end of the reporting year, the Government introduced rules requiring the limiting and or cessation of certain activities and Surrey Scouts have complied with these rules. This meant that the Bentley Copse Activity Centre could no longer accommodate visitors and all face-to-face activities ceased and income from this source stopped. Many parties that had booked to attend the centre postponed their bookings while we reimbursed the deposit of those that cancelled outright. To cut its outgoings the Board furloughed two of the County's four staff. Mrs Sally Thompson, our County Administrator, was one of these and regretfully she has since resigned. We received a twenty-five thousand pound grant under the Retail, Hospitality and Leisure Fund scheme in June 2020. This will help mitigate some of the substantial financial shortfall anticipated in 2020/21. Wherever possible virtual Scouting has continued throughout the County while socially distancing volunteers continue with maintenance.

Surrey Scouts derive an income from subscriptions based on a census of members usually taken in January and paid to the County in March but The Scout Association has directed that the census will take place in October this year to help relieve the uncertainty of future income. It is our intention to resume our operations as soon as possible.

## **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.

They acknowledge the incredible debt Surrey Scouts owe to Richard Shortman, former County Commissioner and County Secretary who provided a very substantial financial legacy, which we received in the reporting year and with a further significant amount in the following year.

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.

**James Burge**  
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  
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

Gary Ernest ACMA

## Independent Examiner

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

## The Board of Trustees

James Burge, Chair  
Gary Ernest, Treasurer  
Beth Jeffries  
Martin Gerrard QPM DL, Vice Chair  
Julia Kielstra  
Caroline Ledger  
Ian MacQueen  
Howard Park, Secretary  
Joe Rogerson, County Commissioner  
Romy White

Phil Curry, non-voting invitee

## County Appointments Advisory Sub-Committee

Nigel Bird  
Philip Currie  
Carol Davies  
Tricia Griffin  
Janet Manktelow, Chair  
James McAlpine  
Colin Ritchie

## Bentley Copse Management Sub-Committee

Richard Ayears  
James Barber  
James Burge  
Nick Cann  
Gary Ernest  
Callum Hawker  
Mike Keeble  
Ian MacQueen, Chair  
Joe Rogerson  
Neil Wibberley, Secretary  
Doug Wilson

# Financial Review 2019-20

The accounts for Surrey Scouts for the period 1 April 2019 to 31 March 2020 have been prepared in accordance with the Charities Statement of Recommended Practice applying incorporating Financial Reporting Standard 102, known as “Charities SORP (FRS 102)”. The Financial Statements are on Pages 16 to 27, and the Independent Examiner’s Report is on page 15.

The overall operating income for 2019/20, before gains/losses on investments, is £110,003 (2018/19: loss of £8,772). This result is particularly influenced by a munificent bequest from the estate of the former County Secretary, Richard Shortman, of almost £340,000, of which £174,613 is accounted for in the 2019/20 accounts (the remainder received in 2020/21).

Excluding donations received and gains/losses on investments, the overall result of Surrey Scouts was a loss of £67,406 (2018/19: loss of £19,143 on a comparable basis), primarily driven by the loss at the Bentley Copse Activity Centre.

## ‘County’ performance

County income is derived primarily from membership fees received from Groups (net of the amount passed on to Scout Headquarters), donations and grants and income for County-led activities such as Beavers Go Wild, Scoutabout, the World Jamboree, etc.

County expenditure comprises spend relating to the County-led activities, salaries of office staff and smaller amounts for utilities, insurance, depreciation, the AGM and the independent examiner’s fee.

Net costs of £23,027, the majority of which related to the World Jamboree in 2019, were allocated against designated funds. Excluding these charges against designated funds, losses on investments and donations received, the County result was a surplus of £14,193 (2018/9 on an equivalent basis: surplus of £9,664).

Designated Clubs such as Water Activities, Caving etc. registered a net surplus of £2,592 (2019/20: loss of £2,757).

## Bentley Copse Activity Centre performance

Bentley Copse derives its income from fees charged for hiring the site and buildings. It charges for activities such as go-carting, shooting, zip-wire etc. and sales from the site shop.

Expenditure is substantially fixed, relating to staff employment costs, including those of a permanent Site Manager and Deputy Site Manager, the costs of short-term and temporary staff during the busy summer season; utilities and insurance; and depreciation.

Bentley Copse made a loss of £62,610 (2018/19: loss of £18,934). This was primarily due to lower fee income during the year, additional staff costs due to the change of Site Manager during the year and additional utility costs, in particular, for pumping out the septic tanks, which have reached the end of their useful lives.



## Reserves

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

Reserves held at 31 March 2020 are £1,187,250 (31 March 2019: £1,086,045), of which £775,744 (31 March 2019: £586,994) are unrestricted. The Richard Shortman legacy, mentioned above, has boosted reserves in 2019/20. It should also be noted that at the 31 March, £326,537 of the cash held (2019: £279,368) relates to funds received in advance, primarily for Scout Headquarters membership fees received from Districts and held temporarily on account for the following financial year but also for some County activities (see Note 8 to the accounts).

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

- Fixed costs during unanticipated events – considered prudent given the unanticipated consequence of the Covid-19 pandemic
- Capital expenditure at Bentley Copse to maintain the site and to improve the offering to Scout Groups and other customers
- Deficits at future major County events and support for future World Scout Jamborees
- To help fund projects at County, District or Group level and to develop activities, programmes, camp sites and the training of leaders for the benefit of the whole of Surrey Scouting.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Gary Ernest ACMA**  
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 2020.

### 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 2020

Alliotts LLP,

Chartered Accountants and Registered Auditors

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

# Balance Sheet

for the year ended 31 March 2020

	Notes	2020	2020	2019	2019
<b>Fixed assets</b>					
<b>Tangible assets</b>	<b>5</b>		£670,582		£659,858
<b>Investments</b>	<b>6</b>		£69,158		£77,956
			<u>£739,740</u>		<u>£737,815</u>
<b>Current Assets</b>					
Stocks		£9,687		£8,298	
Investment in clubs	<b>10</b>	£49,004		£46,412	
Debtors	<b>7</b>	£55,602		£64,244	
Bank and cash balances		<u>£672,563</u>		<u>£516,713</u>	
		£786,856		£635,667	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>£339,346</u>		<u>£287,434</u>	
<b>Net current assets</b>			<u>£447,510</u>		£348,231
<b>Total assets less current liabilities</b>			<u>£1,187,250</u>		<u>£1,086,045</u>
<b>Represented by</b>					
Accumulated fund	<b>9</b>		£775,744		£586,994
Designated funds	<b>10</b>		£368,305		£451,350
Restricted funds	<b>11</b>		£43,200		£47,701
			<u>£1,187,250</u>		<u>£1,086,045</u>

The financial statements on pages 13 to 27 were approved by the Executive Committee on 14 July 2020 and signed on its behalf by:

James Burge  
County Chairman

Gary Ernest  
County Treasurer



# Accounting Convention

The accounts have been prepared under the historic cost convention and in accordance with standards set by the Commission, in particular "Accounting and Reporting by Charities: Statement of Recommended Practice. This is applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom 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 pound, which may mean that some column totals do not add up arithmetically. For example,  $0.6 + 0.6 = 1.2$ , but when rounded, this will show as  $1 + 1 = 1$ ).

## 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.

## Depreciation

Assets costing less than £500 are written off in the year of purchase. Depreciation of fixed assets is made on a straight-line basis at rates calculated to write off the cost of each asset over its expected useful life. These rates are generally between 20% and 50% per annum for equipment and between 2% and 10% for buildings and equivalent structures.

## 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.

## Stock

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

## 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 received.

## Fund accounting

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

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

## Going concern

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

## Financial instruments

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

## Trade creditors

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.

## 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.

## 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 we cannot directly attribute costs to particular headings, they have been allocated to activities on a basis consistent with use of resources. Irrecoverable VAT is included in costs.

Support costs are those costs incurred when 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.

## 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 relevant. Actual results may differ from these estimates.

The estimates and underlying assumption 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.

# Statement of Financial Activities (current year)

## Income

for the year ended 31 March 2020

Note 2

		2020				
	Note	General Funds	Designated Bentley	Designated Other	Restricted Funds	Total
<b>Membership Subscriptions</b>						
Subscriptions receivable		£512,276	-	-	-	£512,276
Less payable to Headquarters		£(383,323)	-	-	-	£(383,323)
		£128,954	-	-	-	£128,954
<b>Donations and grants</b>						
		£177,409	-	-	-	£177,409
<b>Total subscriptions &amp; donations</b>						
		£306,363	-	-	-	£306,363
<b>Investments</b>						
Interest and Dividends		£2,356	-	-	£1,445	£3,801
<b>Charitable activities</b>						
Sections		£1,888	-	-	-	£1,888
Beavers-go-wild		£10,055	-	-	-	£10,055
Jamboree		£325,821	-	-	-	£325,821
SCRAM		£42,152	-	-	-	£42,152
KIX		-	-	-	-	-
Bazzaz		-	-	-	-	-
D of E		£9,774	-	-	-	£9,774
FrightEx		£2,279	-	-	-	£2,279
Roverway		-	-	-	-	-
Other activities		£(20,811)	£45,768	-	-	£24,958
Adult Training		£2,449	-	-	-	£2,449
Clubs		-	-	£41,417	-	£41,417
Cost of badge sales		£150	-	-	-	£150
		£373,758	£45,768	£41,417	-	£460,943
<b>Other Trading Income</b>						
Campsite fees		-	£181,371	-	-	£181,371
Campsite shop sales		-	£13,527	-	-	£13,527
Other income		-	£1,000	-	-	£1,000
		-	£195,898	-	-	£195,898
<b>Total Income</b>						
		£682,477	£241,667	£41,417	£1,445	£967,006
<b>Expenditure on charitable activities</b>						
	3	£513,902	£304,277	£38,825	-	£857,003
<b>Net operating income for the year</b>						
		£168,575	£(62,610)	£2,592	£1,445	£110,003
Net gains/(losses) on investments		£(2,852)	-	-	£(5,946)	£(8,798)
Movement between funds		£23,027	-	£(23,027)	-	-
<b>Net movement in funds</b>						
		£188,750	£(62,610)	£(20,435)	£(4,501)	£101,205
Total funds brought forward		£586,994	£335,873	£115,477	£47,701	£1,086,045
<b>Total funds carried forward</b>						
	12	£775,744	£273,263	£95,042	£43,200	£1,187,250

# Statement of Financial Activities (prior year)

## Income

for the year ended 31 March 2019

### Note 2

			2019			
	Note	General Funds	Designated Bentley	Designated Other	Restricted Funds	Total
<b>Membership Subscriptions</b>						
Subscriptions receivable		£498,491	-	-	-	£498,491
Less payable to headquarters		£(379,134)	-	-	-	£(379,134)
		£119,357	-	-	-	£119,357
<b>Donations and grants</b>						
		£1,871	£8,500	-	-	£10,371
<b>Total subscriptions &amp; donations</b>						
		£121,228	£8,500	-	-	£129,728
<b>Investments</b>						
Interest and dividends		£2,056	-	-	£1,384	£3,440
<b>Charitable activities</b>						
Sections		£596	-	-	-	£596
Beavers go Wild		-	-	-	-	-
Scoutabout		-	-	-	-	-
KIX		£250,654	-	-	-	£250,654
Bazzaz		£43,691	-	-	-	£43,691
D of E		£11,997	-	-	-	£11,997
FrightEx		£3,449	-	-	-	£3,449
Roverway		£2,400	-	-	-	£2,400
Other activities		£7,642	£48,556	-	-	£56,198
Adult Training		£1,769	-	-	-	£1,769
Clubs		-	-	£26,742	-	£26,742
Badge sales etc.		£385	-	-	-	£385
		£322,583	£48,556	£26,742	-	£397,881
<b>Other trading income</b>						
Camp site fees		-	£201,486	-	-	£201,486
Camp site shop sales		-	£14,907	-	-	£14,907
		-	£216,393	-	-	£216,393
<b>Total income</b>						
		£445,867	£273,449	£26,742	£1,384	£747,442
<b>Expenditure on charitable activities</b>						
	3	£434,332	£292,383	£29,499	-	£756,214
<b>Net operating income for the year</b>						
		£11,535	£(18,934)	£(2,757)	£1,384	£(8,772)
Net gains/losses on investments		£4,104	-	-	£191	£4,295
<b>Net movements in funds</b>						
		£15,639	£(18,934)	£(2,757)	£1,575	£(4,477)
Total funds brought forward		£571,355	£354,809	£118,234	£46,126	£1,090,524
<b>Total funds carried forward</b>						
	12	£586,994	£335,875	£115,477	£47,701	£1,086,047

# Statement of Financial Activities (current year)

## Resources expended

for the year ended 31 March 2020

Note 3

		2020				
	Note	General Funds	Designated Bentley	Designated Other	Restricted Funds	Total
<b>Premises</b>						
Utilities		£3,591	£48,793	-	-	£52,384
Insurance		£780	£12,512	-	-	£13,292
Repairs, renewals/minor equipment		£592	£44,976	-	-	£45,569
		£4,963	£106,281	-	-	£111,245
<b>Donations and grants</b>						
		£950	-	-	-	£950
<b>Activities</b>						
Sections		£21,988	-	-	-	£21,988
Beavers go Wild		£9,856	-	-	-	£9,856
Jamboree		£347,897	-	-	-	£347,897
SCRAM		£42,021	-	-	-	£42,021
KIX		-	-	-	-	-
Bazzaz		-	-	-	-	-
D of E		£9,561	-	-	-	£9,561
FrightEx		£2,081	-	-	-	£2,081
Roverway		-	-	-	-	-
Other activities		£3	£59,388	-	-	£59,390
Adult Training		£15,985	-	-	-	£15,985
Clubs		-	-	£38,825	-	£38,825
Cost of badge sales		£312	-	-	-	£312
		£449,705	£59,388	£38,825	-	£547,917
<b>Site expenditure</b>						
Staff costs		-	£67,579	-	-	£67,579
Campsite administration		-	-	-	-	-
Cost of camp site shop sales		-	£8,954	-	-	£8,954
Other		-	£15,953	-	-	£15,953
		-	£92,487	-	-	£92,487
<b>Support Costs</b>						
Staff costs - administration		£39,785	-	-	-	£39,785
County office- administration		£11,130	-	-	-	£11,130
County Development Officer		-	-	-	-	-
Communication		-	-	-	-	-
		£50,915	-	-	-	£50,915
<b>Governance</b>						
Examiner's fee	14	£2,400	-	-	-	£2,400
AGM and other costs		£1,337	-	-	-	£1,337
		£3,737	-	-	-	£3,737
<b>Depreciation</b>						
Buildings		£1,840	£37,870	-	-	£39,711
Equipment & Vehicles		£1,792	£8,250	-	-	£10,042
		£3,632	£46,121	-	-	£49,752
<b>Total resources expended</b>		<b>£513,902</b>	<b>£304,277</b>	<b>£38,825</b>	<b>-</b>	<b>£857,003</b>

# Statement of Financial Activities (prior year)

## Resources expended

for the year ended 31 March 2019

Note 3

		2019				
	Note	General Funds	Designated Bentley	Designated Other	Restricted Funds	Total
<b>Premises</b>						
Utilities		£2,879	£36,716	-	-	£39,595
Insurance		£1,946	£10,275	-	-	£12,221
Repairs, renewals/minor equipment		-	£39,782	-	-	£39,782
		£4,825	£86,773	-	-	£91,598
<b>Donations and grants</b>		-	-	-	-	-
<b>Activities</b>						
Sections		£8,864	-	-	-	£8,864
Beavers go Wild		-	-	-	-	-
Scoutabout		-	-	-	-	-
KIX		£250,534	-	-	-	£250,534
Bazzaz		£41,014	-	-	-	£41,014
D of E		£11,901	-	-	-	£11,901
FrightEx		£3,366	-	-	-	£3,366
Roverway		£2,400	-	-	-	£2,400
Other activities		£10,833	£50,790	-	-	£61,623
Adult Training		£12,072	-	-	-	£12,072
Clubs		-	-	£26,249	-	£26,249
Cost of badge sales		-	-	-	-	-
		£340,984	£50,790	£26,249	-	£418,023
<b>Site expenditure</b>						
Staff costs		-	£51,809	-	-	£51,809
Campsite administration		-	-	-	-	-
Cost of camp site shop sales		-	£17,769	-	-	£17,769
Other		-	£35,098	-	-	£35,098
		-	£104,676	-	-	£104,676
<b>Support Costs</b>						
Staff costs - administration		£34,484	-	-	-	£34,484
County office- administration		£20,209	-	-	-	£20,209
County Development Officer		£25,266	-	£3,250	-	£28,516
Communication		£1,526	-	-	-	£1,526
		£81,485	-	£3,250	-	£84,735
<b>Governance</b>						
Examiner's fee	14	£2,360	-	-	-	£2,360
AGM and other costs		£1,496	-	-	-	£1,496
		£3,856	-	-	-	£3,856
<b>Depreciation</b>						
Buildings		£1,840	£39,654	-	-	£41,494
Equipment & Vehicles		£1,342	£10,490	-	-	£11,832
		£3,182	£50,144	-	-	£53,326
<b>Total resources expended</b>		£434,332	£292,383	£29,499	-	£756,214

# Statement of cash flows

## Note 4

	Total funds	Prior year funds	See
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	£214,238	£(18,296)	Table A
<b>Cash flows from investing activities:</b>			
Dividends and interest from investments	£3,801	£3,440	
Gains/losses on investments	£(8,798)	£4,295	
Purchase of buildings and equipment	£(62,188)	£(40,432)	
<b>Net cash provided by (used in) investing activities:</b>	£(67,185)	£(32,697)	
<i>Change in cash and cash equivalents in the year</i>	£147,053	£(50,993)	
<b>Cash and cash equivalents at the beginning of the year</b>	£594,669	£645,661	Table B
<b>Cash and cash equivalents at the end of the year</b>	£741,721	£594,669	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>	£101,205	£(4,480)
Adjustments for:		
Depreciation charges	£51,465	£53,327
Gains/losses on investments	£8,798	£(4,295)
Dividends and interest from investments	£(3,801)	£(3,440)
Investment in clubs	£(2,592)	£(493)
Increase/decrease in stocks	£(1,389)	£(484)
Increase/decrease in debtors	£8,642	£(45,092)
Increase/decrease in creditors	£51,910	£(13,339)
<b>Net cash provided by (used in) operating activities</b>	£214,238	£(18,296)

Table B

### Analysis of cash and cash equivalents

	Current year	Prior year
Cash in hand	£672,563	£516,713
Notice deposits (less than 3 months)	£69,158	£77,956
<b>Total cash and cash equivalents</b>	£741,721	£594,669

# Notes to Financial Statements of the Year

## 5 Tangible Assets

	Buildings	Equipment & Vehicles	Total
<b>Cost</b>			
Balance as at 1 April 2019	£1,221,877	£73,612	£1,295,489
Additions	£31,764	£30,424	£62,188
Balance as at 31 March 2020	£1,253,641	£104,037	£1,357,678
<b>Depreciation</b>			
Balance as at 1 April 2019	£600,110	£35,521	£635,631
Charge for the year	£39,711	£11,754	£51,465
Balance as at 31 March 2020	£639,820	£47,276	£687,096
<b>Net Book Values</b>			
At 31 March 2019	£621,767	£38,091	£659,858
At 31 March 2020	£613,821	£56,761	£670,582

## 6 Investments

	2019/20	2018/19
<b>At Valuation</b>		
Opening market value at 1 April	£77,956	£73,661
Net gain/loss in year on revaluation	£(8,798)	£4,295
Closing market value at 31 March	£69,158	£77,956

	2019/20		2018/19	
	Cost	Valuation	Cost	Valuation
<b>Held for the General Fund</b>				
M&G Charifund Income	£3,549	£9,887	£3,549	£12,728
COIF Investment Units	£14,333	£38,578	£14,333	£38,589
	£17,882	£48,465	£17,882	£51,317
<b>Held for the Foster Memorial Fund</b>				
M&G Charifund Income Units	£15,020	£20,694	£15,020	£26,639
	£32,902	£69,158	£32,902	£77,956



# Notes to Financial Statements of the Year

## 7 Debtors

	2020	2019
Prepayments	£51,653	£42,255
Other debtors	£3,949	£21,989
	<u>£55,602</u>	<u>£64,244</u>

## 8 Creditors: amounts falling due within one year

	2020	2019
Amounts received in advance	£326,537	£279,368
Accruals and other creditors	£12,808	£8,066
	<u>£339,346</u>	<u>£287,435</u>

## 9 Accumulated fund

	Brought forward	Income	Expenditure	Unrealised gains/(losses) Investments	Carried forward
General Unrestricted Fund	£586,994	£356,656	£(165,054)	£(2,852)	£775,744

## 10 Designated funds

Sectional Reserve Fund	£25,000	-	£(750)	-	£24,250
Jamboree Fund	£29,315	£325,821	£(347,897)	-	£7,238
The County Development fund	£11,750	-	-	-	£11,750
County commissioner's Discretionary Fund	£3,000	-	£(200)	-	£2,800
	<u>£69,065</u>	<u>£325,821</u>	<u>£(348,847)</u>	<u>-</u>	<u>£46,038</u>
Active Support Unit Fund	£46,412	£41,417	£(38,825)	-	£49,004
Bentley Copse Accumulated Fund	£335,873	£241,667	£(304,277)	-	£273,263
	<u>£451,350</u>	<u>£608,904</u>	<u>£(691,949)</u>	<u>-</u>	<u>£368,305</u>

## 2019 Comparatives

Active Support Unit Funds	£45,919	£26,742	£(26,249)	-	£46,412
Bentley Copse Accumulated Fund	£354,809	£273,449	£(292,383)	-	£335,875

# Notes to Financial Statements of the Year

	Brought forward	Income	Expenditure	Unrealised gains/losses on Investments	Transfers	Carried forward
<b>11 Restricted funds</b>						
Forster Memorial Fund	£47,701	£1,445	-	£(5,946)		£43,200
<u>2019 Comparatives</u>						
Forster Memorial Fund	£46,126	£1,384	-	£191		£47,701

## **Restricted Funds:**

The Forster Memorial Fund was established in memory of Sir Ralph Forster Bt. for the support of members of the Scout Association less than 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 is designated to support sections and their activities in the Surrey area.

The Jamboree Fund is designated to support World Scout Jamborees. The next one is planned for July 2023 and the fund will be used for planning, selection, training and support of individuals attending this event.

The County Development Fund is designated for loans for Developing Scout 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 are designated to support smaller clubs and activities in the Surrey area.

The Trustees are continuing to develop Bentley Copse. The Bentley Copse Accumulated Fund includes cumulative profits and losses from the site to provide funds for future development.

## **12 Net assets of the Council's funds**

**The Council's net assets belong to the various funds as follows:**

	Fixed Assets	Investments	Net current assets	Fund balances
Restricted - Forster Memorial Fund	-	£20,693	£22,507	£43,200
<b>Total Restricted</b>	-	£20,693	£22,507	£43,200
Designated - Other Funds	-		£95,042	£95,042
Designated - Bentley Copse development Fund	£622,402	-	£(349,139)	£273,263
Other Unrestricted Funds		48,465	£679,099	£775,744
<b>Total Unrestricted</b>	£670,582	£48,465	£425,003	£1,144,050
<b>Total Funds</b>	<b>£670,582</b>	<b>£69,158</b>	<b>£447,510</b>	<b>£1,187,250</b>

# Notes to Financial Statements of the Year

## 13 Staff and Trustees

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

	2020	2019
	No.	No.
Bentley Copse Activity Centre	4	4
County administration	2	2
	<u>6</u>	<u>6</u>
	2020	2019
Wages and salaries	£86,548	£82,366
Employer's social security costs & pension contributions	£5,827	£3,927
	<u>£92,375</u>	<u>£86,293</u>

None of the employees earned over £60,000 (2019: none)

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

Four trustees were reimbursed £3,729 for travel expenses (2019: 4, £4,216).

## 14 Independent Examiner's fee

The independent examiner received no remuneration in respect of services other than for the examination of the Financial statements.

2020	2019
£2,400	£2,400

## 15 Capital Commitments

At the end of the year the County Scout Council had authorised future expenditure of £Nil (2019 Nil) for Bentley Copse site development

## 16 Related party transactions

No Trustee 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 14,500 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We are talking about teamwork, leadership and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians.

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

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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