

# ANNUAL REPORT & ACCOUNTS

2015-16



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# Welcome

## What a fantastic year it has been for the 17,000 members of Surrey Scouts!

It has been another year of growth with more young people enjoying Scouting in the County today than at any time this century. Over 13,500 young people in Surrey are supported by 3,500 adult leaders and Scouting remains the largest co-educational youth organisation in Surrey, the UK and the world.

That world dimension was most apparent in 2015 when 81 Scouts and leaders from Surrey joined with over 33,000 other young people from 155 countries and territories for the 23rd World Scout Jamboree which was held in Japan. A life changing experience for those fortunate enough to attend and the culmination of some two years of planning, training and team building. Surrey leaders ensured that the fun, adventure, spirit and excitement of the Jamboree fed into the programmes of Sections throughout the County to make it a truly global experience.

Closer to home, but continuing with the global theme, thousands of Surrey Beaver Scouts descended on the showground at Cranleigh for a 'world tour', otherwise known as Bazzaz 2015. 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. 2015 saw a change in the Management Team and has heralded 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 – and the weather obliged by falling below freezing point!

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 has been exemplified this year by the birth of two new Sections attached to a Special Needs School in Shepperton, in a joint project supported by SCOPE. 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.

Sadly it was also the final year for Roxanna Bostock as our County Commissioner prior to her handing over the reins to Joe Rogerson, who we welcome to Surrey. Roxanna led the County for nearly five years with total commitment to the role and we are grateful for all that she did for Surrey Scouting.

That 2015 has been yet another year of growth, achievement and adventure is a tribute to the 3,500 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 exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- live by the promises they make.

As Scouts we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs and attitudes.
- **Cooperation** - We make a positive difference; we cooperate with others and make friends.

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

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

The main principles of Scouting demonstrate that our aims are for the public benefit in the following ways:

- Developing young people towards their full potential, through the Scouting programme.
- There is a clear link between the purpose of Scouting and the benefit to the young people.
- The various and numerous Scouting activities are all undertaken with the health and safety of the young people considered very seriously, the benefit of these activities far outweighs any associated risks.
- The young people and other main beneficiaries of Scouting are in the 6-25 age range.
- Young people who are willing to make the Scout Promise are able to benefit from full Scouting membership.

We are an inclusive organisation, with membership open to all, including those living in financial hardship. Whilst an annual membership fee is payable by all members, the ability to join is not restricted by the ability to pay. Arrangements are in place locally to assist those who are unable to meet the cost of Scouting. Funds are also available nationally to assist with the purchase of uniforms and pay for activities. This ensures that young people are not excluded as a result of an inability to pay.

The trustees confirm that they have paid due regard to the need in the Charities Act 2011 to demonstrate that our aims are for the public benefit. Our assessment is that we have met the public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

# Our Vision and Mission

Scouting in 2018 will make a positive impact in our communities; prepare young people to be active citizens; embrace and contribute to social change.

Scouting in 2018 will be shaped by young people in partnership with adults; enjoyed by young people and more adult volunteers; and be as diverse as the communities in which we live.

Members of Scouting in 2018 will feel empowered; valued; proud.

## Our vision - by 2018 Scouting will be...

- Growing

We believe Scouting changes lives, which is why we want every young person in the UK to have the opportunity to get involved. Scouting has grown for the last eight years and we want to continue to grow.

- Inclusive

Because every young person deserves the opportunity to take part in Scouting, we are working to remove barriers to participation. We will reflect the makeup of our local communities and make Scouting available to all.

- Youth shaped

We believe that every young person should be able to shape their Scouting experience. We will empower our adult volunteers to make this a reality at every level, locally and nationally. Scouting is for young people and they are our reason to be.

- Making a positive impact in our communities

Scouting makes a difference not just to the individual but also wider society. Each year, across the UK, over 3,000 Groups take part in Scout Community Week, making a lasting difference in their local communities. We want to increase the social impact of Scouting.

## Our Mission

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

# Growth

We believe Scouting changes lives, which is why we want every young person in Surrey to have the opportunity to be involved.

Across the UK, Scouting has grown for the last eight years and we are committed to growth in Scouting across Surrey. We currently have 13,657 youth members supported by 3,423 adult volunteers. But we also have 3,010 young people on waiting lists. By 2018, we want to have more young people, supported by more adult volunteers enjoying Scouting in Surrey.

During 2015-16:

- We grew by 4.9% to a total of 17,080 members, including a 2.8% growth in youth members and an amazing 14.3% growth in adult volunteers.
- We deepened our understanding of where there are gaps in our provision across Surrey to help identify areas we can focus on growing Scouting through the opening of new sections, Units and Groups.
- We started work on our development strategy to grow and develop better Scouting for more young people.

During 2016-17 we will:

- Roll out a programme of development workshops to help “Grow your group”.
- Work with the regional growth and development team to support the development of Scouting in areas of greatest need within Surrey.
- Support the recruitment of new volunteers, especially parents and former youth members.
- Present a modern and attractive image of scouting in external communications.

# Inclusivity

Because we believe that Scouting changes lives and we want every young person to have the opportunity to be involved, we need to remove barriers to participation.

When an additional alternative Promise was introduced in 2013 for those without a faith, one of the last barriers to membership was removed. Today anyone who believes in the values of Scouting can take part, in Surrey this includes over 3,000 girls and women, people with disabilities and LGBT communities as well as growing numbers from minority ethnic communities.

During 2015-16:

- We worked in partnership with the charity SCOPE to establish new provision attached to two Special Needs Schools in Surrey.
- We supported a number of young people who took part in activities overseas, in particular a young person with significant special needs attended the 23rd World Scout Jamboree in Japan.
- We have grown the number of female youth members to 2,144 which now accounts for 15.7% of the youth membership.

During 2016-17 we will:

- Continue to support Groups and Districts with the recruitment of leaders from diverse backgrounds.
- Build on the successful special needs awareness training for volunteers across Surrey, and encourage more young leaders to take part.
- Continue our work to support all sections ensuring that all young people feel welcome regardless of their faith, gender or background.



# Youth Shaped

**We believe that every young person should be able to shape their own Scouting experience. We must empower our adult volunteers to make this a reality at every level. Scouting is for young people and they are our reason to be.**

When Scouting first began, it was young people themselves who decided what they wanted to do. We want to reinforce that principle, providing young people with the opportunities to shape their Scouting in partnership with adults. Today whilst there is enthusiasm for the idea of young people playing a key role in decision making, there is no agreed standard or consistent approach.

During 2015-16:

- We ran our first County Youth Conference to encourage young people from across Surrey to make their voice heard and help shape the future of Scouting in Surrey.
- We worked with Districts to encourage greater youth participation in decision making, and were delighted with the appointment of our first District Youth Commissioner.
- We had 468 Young Leaders supporting Beaver, Cub and Scout sections across Surrey.

During 2016-17 we will:

- Appoint our first County Youth Commissioner to ensure that young people have a voice at County level.
- Continue to work with Districts to develop youth engagement plans.
- Further promote and support the Young Leader's scheme.

# Community Impact

Since the Movement began, Scouts have promised to help other people. Today Scouts take part in hundreds of projects that benefit their local areas, from running food banks to delivering meals on wheels.

However, while Scouts are active in their communities, there is too often little engagement with people and other organisations, as well as a lack of focus on the impact or positive difference that has been made to others.

Imagine what could be achieved if we all rallied behind the same causes. By mobilising half a million Scouts – a million hands - to support four big social issues chosen by young people we'll build real and lasting relationships in communities that will become a core part of Scouting.

During 2015-16:

- Groups and Units signed up to take part in the “Million Hands” initiative which aims to mobilise half a million Scouts to support the following four big social issues chosen by young people:
  - Improving the lives of those affected by dementia, in partnership with the Alzheimer’s Society
  - Improving the lives of those disabled by society, in partnership with Guide Dogs and Leonard Cheshire Disability
  - Improving mental wellbeing and resilience of families, Scout Groups and broader society, in partnership with Mind
  - Ensuring that everyone, everywhere has access to clean water and sanitation, in partnership with Water Aid.
- Scout Groups, Explorer Scout Units and Scout Networks across Surrey signed up for Scout Community Week in October 2015 and took part in a range of different activities raising awareness of many issues.
- Explorer Scouts from Epsom took part in a community development project in Tanzania which helped to improve education and other facilities in a local community.

During 2016-17 we will:

- Encourage every Scout Group, Explorer Scout Unit and Scout Network to take part in the “A Million Hands” initiative.
- Investigate opportunities for young people to make a lasting difference to the local communities in which Scouting exists across Surrey.

# Responsibilities of the Executive Committee

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

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The County Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity. This allows the Executive Committee to be able to ensure that the financial statements comply with the Charities Act 2011. The Executive Committee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Trustee selection and training:

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

## Risk policy:

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

## 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 Training Manager and their team under the guidance of the County Commissioner. The training of paid Staff is entrusted to the Trustees.

## Conclusion:

The County Executive Committee wishes to extend sincere thanks to all the adults, both uniformed and non-uniformed, who give of their time, effort and expertise in order to enable our young people in Surrey to enjoy Scouting at its very best. The Executive would also like to acknowledge the substantial financial assistance given by a large number of organisations and individuals which enables groups, districts and the county to provide better and improved facilities for the benefit of our young people and adults in Surrey.

For and on behalf of the County Executive Committee:

Martin Gerrard  
County Chairman  
19 July 2016

Richard Shortman  
County Secretary

# Surrey County Scout Council

## President:

Dame Sarah Goad,  
DCVO, JP  
Lord Lieutenant of Surrey  
(to 23 August 2015)

Mr Michael More-Molyneux  
Lord Lieutenant of Surrey  
(from 17 September 2015)

## 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, RN

## Bankers:

CAF Bank Ltd  
Barclays Bank PLC  
Charities Official Investment Fund

## County Treasurer:

Kreston Reeves LLP  
Griffin House  
135 High Street  
Crawley  
West Sussex RH10 1DQ

## Independent Examiner:

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

+ To 17 September 2015  
++ From 17 September 2015

\* To 28 October 2015  
\*\* From 28 October 2015

## The County Executive:

Roxanna Bostock (to 31 March 2016)  
Jeremy Crouch  
Philip Currie  
++ Michael Eagle  
Tim Evans  
++ Martin Gerrard, Chair  
+ Peter Hanna  
+ Ian Hudson, Treasurer  
Wendy Kislingbury  
Caroline Ledger  
+ Pauline Lewer  
Ian MacQueen  
+ Alan Osborn  
+ David Popple  
Tom Rice  
Joe Rogerson (from 2 April 2016)  
Richard Shortman, Secretary  
++ Vernon Tucker  
Romy White

## Finance Sub-Committee:

Roxanna Bostock (to 31 March 2016)  
Philip Currie  
Gary Ernest (from 27 January 2016)  
+ Ian Hudson  
Ian MacQueen  
+ Alan Osborn  
Calum Owen (from 27 January 2016)  
+ David Popple  
Richard Shortman, Secretary  
Vernon Tucker (Chair from 28 October 2015)

## County Appointments Sub-Committee:

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

## Bentley Copse Management Sub-Committee:

\*\* Richard Ayears  
Russell Baldwin  
Roxanna Bostock (to 31 March 2016)  
\*\* Martin Gerrard  
Howard Hills (to June 2015)  
Pauline Lewer (from June 2015 to 17 September 2015)  
\* David Kennedy  
Ian MacQueen, Chair  
\* Charlie Palmer  
Dennis Peerman (to 27 January 2016)  
\* David Popple  
\*\* Richard Shortman  
Joe Rogerson (from 2 April 2016)  
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'.

## Reserves

At the year end, the Accumulated Fund (unrestricted) amounted to £559,955. The Trustees consider that the equivalent of six months normal revenue expenditure should always be held in general reserves, which is approximately £125,000. This leaves a balance of £434,955 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 for the next three years.
- To cover any deficits on 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 Finance Committee have recommended several procedures for the effective management of the finances of the Scout Council which have been approved by the Executive Committee. The key procedures are set out below:

The County Insurance Advisor examines all insurance renewals and deals with amendments as required. He reports to the Trustees and keeps them apprised of any market or other eventuality occurring during the year which could have an effect on their insurance requirements.

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

The Trustees, through the County Finance Sub-Committee, have established a procedure whereby any major event or activity being proposed by a section, has to produce a full proper budget and a statement of the controls which will be put in place. In the event of any activity where either the income or expenditure is estimated to exceed £5,000, a member of the Finance Sub-Committee is seconded as a representative on their working party.

# Treasurer's Report for the year ended 31 March 2016

It is only when you don't have a Treasurer that you realise how much they are needed! Sadly the County Annual General Meeting in September 2015 failed to elect a County Treasurer following the retirement of Ian Hudson and subsequent attempts to identify a suitable volunteer replacement have proved fruitless. I am immensely grateful to Ian for continuing to address much of the work of the Treasurer 'post retirement', particularly in respect of staff costs and pensions and the annual membership returns. His continuing guidance and experience has been invaluable and greatly appreciated. In the absence of a substantive appointment the Trustees (on the recommendation of the Finance Sub-Committee) appointed the very respected firm of Kreston Reeves to act as our County Treasurer and I would place on record the sincere thanks of the County to Daryl Nicholson (Senior Manager, Audit and Assurance) for the support and wise counsel we have received, particularly in the preparation of the annual report. The search continues for a substantive County Treasurer but in the meantime the Trustees are confident we have sound guidance and advice.

The year saw the completion of the new site office, shop and reception building at Bentley Copse which represented significant capital expenditure over two years (£165,000). The construction of the new reception building has allowed the extension of the County Office facilities into the former Activity Centre office at minimal cost. Other major items of equipment (particularly an off-road site vehicle) have also been purchased for Bentley Copse which reflects the ongoing determination of the Trustees to support the development of the Centre for the benefit of Surrey Scouts. In consequence of the considerable investment in the last 12 months, the overall annual impact on Bentley Copse was to show a loss, together with the use of all the resources held in the Restricted Fund held for development at Bentley Copse. The Trustees are confident that this expenditure is a sound investment for the future and pay tribute to the outstanding work of the Centre staff who have done outstanding work in developing the Centre in the last year whilst also managing the major building work which was under way.

The absence of a County Treasurer has created a year of administrative challenges and a steep learning curve for the other County Officers. I am sincerely grateful for the tremendous support and work provided by the staff in the County Office and to the members of the Finance Sub-Committee for their patience, guidance and counsel throughout the year.

Martin Gerrard  
County Chairman  
19 July 2016

# 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 2016.

### Respective responsibilities of trustees and examiner:

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

It is my responsibility to:

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

### Basis of independent examiner's report:

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

### Independent examiner's statement:

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

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

Richard Hopes FCA  
6 September 2016  
Alliotts, Chartered Accountants and Registered Auditors

# Balance Sheet

|   | Note | 2016 |                         | 2015 |                         |
|---|------|------|-------------------------|------|-------------------------|
|   |      | £    | £                       |      | £                       |
| <b>Fixed assets</b>                                   |      |      |                         |      |                         |
| Tangible assets                                       | 3    |      | 678,981                 |      | 609,441                 |
| <b>Investments</b>                                    | 4    |      | <u>63,779</u>           |      | <u>66,389</u>           |
|   |      |      | 742,760                 |      | 675,830                 |
| <b>Current assets</b>                                 |      |      |                         |      |                         |
| Stocks  |      |      | 5,169                   |      | 2,435                   |
| Investment in clubs                                   | 8    |      | 57,931                  |      | 55,125                  |
| Loans to Groups                                       |      |      | 6,500                   |      | 10,000                  |
| Debtors   | 5    |      | 19,995                  |      | 30,836                  |
| Bank and cash balances                                |      |      | <u>540,020</u>          |      | <u>488,882</u>          |
|   |      |      | 629,615                 |      | 587,278                 |
| <b>Creditors: amounts falling due within one year</b> | 6    |      | <u>278,649</u>          |      | <u>161,772</u>          |
| <b>Net current assets</b>                             |      |      | <u>350,966</u>          |      | <u>425,506</u>          |
| <b>Total assets less current liabilities</b>          |      |      | <u><u>1,093,726</u></u> |      | <u><u>1,101,336</u></u> |
| <b>Represented by</b>                                 |      |      |                         |      |                         |
| Accumulated fund                                      | 7    |      | 559,955                 |      | 495,516                 |
| Designated funds                                      | 8    |      | 491,926                 |      | 518,695                 |
| Restricted funds                                      | 9    |      | <u>41,845</u>           |      | <u>87,125</u>           |
|   | 10   |      | <u><u>1,093,726</u></u> |      | <u><u>1,101,336</u></u> |

The financial statements on pages 13 to 19 were approved by the Executive Committee on 19 July 2016 and signed on its behalf by:-

**Martin Gerrard**  
County Chairman

**Vernon Tucker**  
Chair of Finance Committee



# Statement of Financial Activities for the year

| Note                                       | 2016               |                         |                       |                       | 2015             |                  |
|--|--------------------|-------------------------|-----------------------|-----------------------|------------------|------------------|
|  | General Funds<br>£ | Designated Bentley<br>£ | Designated Other<br>£ | Restricted Funds<br>£ | Total<br>£       | Total<br>£       |
| <b>Incoming resources</b>                  |                    |                         |                       |                       |                  |                  |
| <b>Voluntary income</b>                    |                    |                         |                       |                       |                  |                  |
| Subscriptions receivable                   | 443,292            | -                       | -                     | -                     | 443,292          | 444,390          |
| Less payable to Headquarters               | 351,893            | -                       | -                     | -                     | 351,893          | 356,146          |
|  | 91,399             | -                       | -                     | -                     | 91,399           | 88,244           |
| Donations and grants                       | 3,672              | 4,465                   | -                     | -                     | 8,137            | 5,576            |
|  | 95,071             | 4,465                   | -                     | -                     | 99,536           | 93,820           |
| <b>Investment income</b>                   |                    |                         |                       |                       |                  |                  |
| Interest and dividends                     | 2,158              | -                       | -                     | 1,199                 | 3,357            | 3,118            |
| <b>Charitable Activities</b>               |                    |                         |                       |                       |                  |                  |
| Sections                                   | 675                | -                       | -                     | -                     | 675              | 300              |
| Bazzaz                                     | 25,866             | -                       | -                     | -                     | 25,866           | -                |
| Scoutabout                                 | -                  | -                       | -                     | -                     | -                | 160,023          |
| KIX  | -                  | -                       | -                     | -                     | -                | 144,866          |
| Jamboree                                   | -                  | -                       | 23,058                | -                     | 23,058           | -                |
| Other activities                           | 6,087              | 44,463                  | -                     | -                     | 50,550           | 38,974           |
| Adult training                             | 1,175              | -                       | -                     | -                     | 1,175            | 1,085            |
| Clubs                                      | -                  | -                       | 34,281                | -                     | 34,281           | 24,221           |
| Badge sales etc.                           | 869                | -                       | -                     | -                     | 869              | 470              |
|  | 34,672             | 44,463                  | 57,339                | -                     | 136,474          | 369,939          |
| <b>Site Income</b>                         |                    |                         |                       |                       |                  |                  |
| Camp site fees                             | -                  | 126,262                 | -                     | -                     | 126,262          | 134,058          |
| Camp site shop sales                       | -                  | 9,193                   | -                     | -                     | 9,193            | 8,636            |
|  | -                  | 135,455                 | -                     | -                     | 135,455          | 142,694          |
| <b>Total incoming resources</b>            | <b>131,901</b>     | <b>184,383</b>          | <b>57,339</b>         | <b>1,199</b>          | <b>374,822</b>   | <b>609,571</b>   |
| <b>Total resources expended</b>            | <b>2</b> 110,581   | 198,273                 | 70,718                | 250                   | 379,822          | 526,458          |
| <b>Net Incoming resources for the year</b> | 21,320             | (13,890)                | (13,379)              | 949                   | (5,000)          | 83,113           |
| Transfers                                  | <b>10</b> 43,934   | -                       | 500                   | (44,434)              | -                | -                |
| Net incoming resources after transfers     | 65,254             | (13,890)                | (12,879)              | (43,485)              | (5,000)          | 83,113           |
| Unrealised gains on investments            | <b>4</b> (815)     | -                       | -                     | (1,795)               | (2,610)          | 4,951            |
| Net movements in funds                     | 64,439             | (13,890)                | (12,879)              | (45,280)              | (7,610)          | 88,064           |
| Total funds brought forward                | 495,516            | 375,570                 | 143,125               | 87,125                | 1,101,335        | 1,013,271        |
| <b>Total funds carried forward</b>         | <b>559,955</b>     | <b>361,680</b>          | <b>130,246</b>        | <b>41,845</b>         | <b>1,093,726</b> | <b>1,101,335</b> |

# Notes to Financial Statements of the year

## 1 Accounting policies

### 1.1 Accounting convention

The financial statements have been prepared under the historic cost convention, as modified by the revaluation of investments, and in accordance with the Charities Act 2011, Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) effective January 2015 and applicable accounting standards.

### 1.2 Club accounts

A number of County activities are operated through 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.

# Notes to Financial Statements of the year

## 2 Resources expended

| Note                                | 2016                  |                            |                          |                          | Total<br>£     | 2015<br>Total<br>£ |
|-------------------------------------|-----------------------|----------------------------|--------------------------|--------------------------|----------------|--------------------|
|                                     | General<br>Funds<br>£ | Designated<br>Bentley<br>£ | Designated<br>Other<br>£ | Restricted<br>Funds<br>£ |                |                    |
| <b>Charitable Expenditure</b>       |                       |                            |                          |                          |                |                    |
| <b>Premises</b>                     |                       |                            |                          |                          |                |                    |
| Utilities                           | 1,666                 | 18,366                     | -                        | -                        | 20,032         | 17,835             |
| Insurance                           | -                     | 11,678                     | -                        | -                        | 11,678         | 10,727             |
| Repairs, renewals & minor equipment | -                     | 33,182                     | -                        | -                        | 33,182         | 23,277             |
|                                     | 1,666                 | 63,226                     | -                        | -                        | 64,892         | 51,839             |
| <b>Donations and grants</b>         |                       |                            |                          |                          |                |                    |
|                                     | -                     | -                          | 500                      | 250                      | 750            | 100                |
| <b>Activities</b>                   |                       |                            |                          |                          |                |                    |
| Sections                            | 1,694                 | -                          | -                        | -                        | 1,694          | 4,361              |
| Section support                     | 4,029                 | -                          | -                        | -                        | 4,029          | 4,917              |
| Bazzaz                              | 26,411                | -                          | -                        | -                        | 26,411         | -                  |
| Scram                               | -                     | -                          | -                        | -                        | -              | -                  |
| Scoutabout                          | -                     | -                          | -                        | -                        | -              | 150,989            |
| KIX                                 | -                     | -                          | -                        | -                        | -              | 134,662            |
| Jamboree                            | -                     | -                          | 38,743                   | -                        | 38,743         | -                  |
| Other activities                    | 6,540                 | 20,679                     | -                        | -                        | 27,219         | 9,562              |
| Adult training                      | 9,781                 | -                          | -                        | -                        | 9,781          | 9,629              |
| Clubs                               | -                     | -                          | 31,475                   | -                        | 31,475         | 20,842             |
| Cost of badge sales                 | 455                   | -                          | -                        | -                        | 455            | 249                |
|                                     | 48,910                | 20,679                     | 70,218                   | -                        | 139,807        | 335,211            |
| <b>Site expenditure</b>             |                       |                            |                          |                          |                |                    |
| Staff costs                         | -                     | 46,280                     | -                        | -                        | 46,280         | 41,663             |
| Campsite administration             | -                     | 10,040                     | -                        | -                        | 10,040         | 5,064              |
| Cost of camp site shop sales        | -                     | 4,891                      | -                        | -                        | 4,891          | 8,425              |
| Other                               | -                     | 9,735                      | -                        | -                        | 9,735          | 2,013              |
|                                     | -                     | 70,946                     | -                        | -                        | 70,946         | 57,165             |
| <b>Support Costs</b>                |                       |                            |                          |                          |                |                    |
| Staff costs - Administration        | 34,882                | -                          | -                        | -                        | 34,882         | 31,019             |
| County office - Administration      | 8,199                 | -                          | -                        | -                        | 8,199          | 7,621              |
| Communication                       | 5,613                 | -                          | -                        | -                        | 5,613          | 3,977              |
|                                     | 48,694                | -                          | -                        | -                        | 48,694         | 42,616             |
| <b>Governance</b>                   |                       |                            |                          |                          |                |                    |
| Examiner's fee                      | 3,100                 | -                          | -                        | -                        | 3,100          | 4,082              |
| AGM and other costs                 | 4,356                 | -                          | -                        | -                        | 4,356          | 981                |
|                                     | 7,456                 | -                          | -                        | -                        | 7,456          | 5,063              |
| <b>Depreciation</b>                 |                       |                            |                          |                          |                |                    |
| Buildings                           | 1,840                 | 39,072                     | -                        | -                        | 40,912         | 31,063             |
| Equipment                           | 2,015                 | 4,350                      | -                        | -                        | 6,365          | 3,401              |
|                                     | 3,855                 | 43,422                     | -                        | -                        | 47,277         | 34,464             |
| <b>Total resources expended</b>     | <b>110,581</b>        | <b>198,273</b>             | <b>70,718</b>            | <b>250</b>               | <b>379,822</b> | <b>526,458</b>     |

# Notes to Financial Statements of the year

## 3 Tangible Assets

|                             | Assets under<br>Construction | Buildings | Equipment<br>& MDU | Total     |
|-----------------------------|------------------------------|-----------|--------------------|-----------|
| Cost                        | £                            | £         | £                  | £         |
| Balance as at 1 April 2015  | 68,693                       | 967,493   | 18,972             | 1,055,158 |
| Transfer                    | (68,693)                     | 68,693    | -                  | -         |
| Additions                   | -                            | 100,699   | 16,118             | 116,817   |
| Balance as at 31 March 2016 | -                            | 1,136,885 | 35,090             | 1,171,975 |

## Depreciation

|                             |   |         |        |         |
|-----------------------------|---|---------|--------|---------|
| Balance as at 1 April 2015  | - | 440,202 | 5,515  | 445,717 |
| Charge for the year         | - | 40,912  | 6,365  | 47,277  |
| Balance as at 31 March 2016 | - | 481,114 | 11,880 | 492,994 |

## Net Book Values

|                  |        |         |        |         |
|------------------|--------|---------|--------|---------|
| At 31 March 2016 | -      | 655,771 | 23,210 | 678,981 |
| At 31 March 2015 | 68,693 | 527,291 | 13,457 | 609,441 |

## 4 Investments

|  | 2016    | 2015   |
|--|---------|--------|
| At Valuation                           | £       | £      |
| Opening market value at 1 April 2015   | 66,389  | 61,437 |
| Net gain (loss) in year on revaluation | (2,610) | 4,952  |
| Closing market value at 31 March 2016  | 63,779  | 66,389 |

|   | 2016   |           | 2015   |           |
|---|--------|-----------|--------|-----------|
|   | Cost   | Valuation | Cost   | Valuation |
|   | £      | £         | £      | £         |
| M&G Charifund Income Units - held for the General Fund            | 3,549  | 11,704    | 3,549  | 12,518    |
| COIF Investment Units - held for the General Fund                 | 14,333 | 27,579    | -      | -         |
|   | 17,882 | 39,283    | 3,549  | 12,518    |
| M&G Charifund Income Units - held for the Restricted Forster Fund | 15,020 | 24,496    | 15,020 | 26,203    |
| COIF Investment Units - held for the Bentley Copse Fund           | -      | -         | 14,333 | 27,668    |
|   | 32,902 | 63,779    | 32,902 | 66,389    |

## 5 Debtors

|               | 2016   | 2015   |
|---------------|--------|--------|
|               | £      | £      |
| Prepayments   | 16,219 | 27,543 |
| Other debtors | 3,776  | 3,293  |
|               | 19,995 | 30,836 |

## 6 Creditors: amounts falling due within one year

|                              | 2016    | 2015    |
|------------------------------|---------|---------|
|                              | £       | £       |
| Amounts received in advance  | 261,225 | 145,812 |
| Accruals and other creditors | 17,424  | 15,960  |
|                              | 278,649 | 161,772 |

# Notes to Financial Statements of the year

|  | Brought forward<br>£ | Income<br>£ | Expenditure<br>£ | Unrealised gains on investments<br>£ | Transfers<br>£ | Carried forward<br>£ |
|--|----------------------|-------------|------------------|--------------------------------------|----------------|----------------------|
| <b>7 Accumulated fund</b>                |                      |             |                  |                                      |                |                      |
| General Unrestricted Fund                | 495,516              | 131,901     | (110,581)        | (815)                                | 43,934         | 559,955              |
| <b>8 Designated funds</b>                |                      |             |                  |                                      |                |                      |
| Sectional Reserve Fund                   | 25,000               | -           | -                | -                                    | -              | 25,000               |
| Jamboree Fund                            | 45,000               | 23,058      | (38,743)         | -                                    | -              | 29,315               |
| The County Development fund              | 15,000               | -           | -                | -                                    | -              | 15,000               |
| County Commissioner's Discretionary Fund | 3,000                | -           | (500)            | -                                    | 500            | 3,000                |
|  | 88,000               | 23,058      | (39,243)         | -                                    | 500            | 72,315               |
| Activity Clubs Funds                     | 55,125               | 34,281      | (31,475)         | -                                    | -              | 57,931               |
| Bentley Copse Accumulated Fund           | 375,570              | 184,383     | (198,273)        | -                                    | -              | 361,680              |
|  | 518,695              | 241,722     | (268,991)        | -                                    | 500            | 491,926              |
| <b>9 Restricted funds</b>                |                      |             |                  |                                      |                |                      |
| Forster Memorial Fund                    | 40,985               | 1,199       | (250)            | (89)                                 | -              | 41,845               |
| Bentley Copse Development Fund           | 46,140               | -           | -                | (1,706)                              | (44,434)       | -                    |
|  | 87,125               | 1,199       | (250)            | (1,795)                              | (44,434)       | 41,845               |

## 10 Net assets of the Council's funds

|   | Fixed Assets<br>£ | Investments<br>£ | Net current assets<br>£ | Fund balances<br>£ |
|---|-------------------|------------------|-------------------------|--------------------|
| <b>The Council's net assets belong to the various funds as follows:</b> |                   |                  |                         |                    |
| Restricted - Forster Memorial Fund                                      | -                 | 24,496           | 17,349                  | 41,845             |
| Restricted - Bentley Copse Development Fund                             | -                 | -                | -                       | -                  |
| <b>Total Restricted</b>   | -                 | 24,496           | 17,349                  | 41,845             |
| Designated - Bentley Copse Accumulated Fund                             | 625,281           | -                | (263,601)               | 361,680            |
| Designated - Other Funds  | -                 | -                | 130,246                 | 130,246            |
| Other Unrestricted Funds  | 53,700            | 39,283           | 466,972                 | 559,955            |
| <b>Total Unrestricted</b>   | 678,981           | 39,283           | 333,617                 | 1,051,881          |
| <b>Total Funds</b>  | 678,981           | 63,779           | 350,966                 | 1,093,726          |

### Restricted Funds

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

The Bentley Copse Fund was established to develop the Bentley Copse camp site, now called the Bentley Copse Activity Centre. This has been used in the year for this purpose (see below).

### Designated Funds

Sectional Reserve has been designated to support Bazzaz, Scram, Scoutabout, KIX and Explorers. This year the designation has been made for Scoutabout in the Summer of 2016.

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

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

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

The Activity Clubs Funds have been designated to support smaller specific 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 this site such that the new facilities proposed for this Centre can be funded.

### Transfers between reserves

During the year £44,434 of the restricted Bentley Copse Fund was used to develop and improve the Bentley Copse Activity Centre. The remaining total cost of the improvements was funded from unrestricted funds.

During the year £500 of the CC's Discretionary Fund, a designated fund, was utilised in the year. The amount available for future benefits has been transferred from the unrestricted funds.

# Notes to Financial Statements of the year

## 11 Staff and Trustees

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

|  | 2016          | 2015          |
|--|---------------|---------------|
|  | No.           | No.           |
| Bentley Copse Activity Centre                            | 3             | 3             |
| Administration   | 2             | 2             |
|  | <u>5</u>      | <u>5</u>      |
|  | £             | £             |
| Wages and salaries                                       | 76,085        | 68,781        |
| Employer's social security costs & pension contributions | <u>5,077</u>  | <u>3,901</u>  |
|  | <u>81,162</u> | <u>72,682</u> |

No staff member received remuneration in excess of £60,000.

Ten Trustees were paid allowances of £2,080 (2015 £4,043) for travelling and a further £641 (2015 £2,380) was reimbursed in respect of amounts paid out on behalf of the County. None of the Trustees or persons connected with them received any remuneration for work done for the County.

## 12 Examiner's fee

|  | 2016         | 2015         |
|--|--------------|--------------|
|  | £            | £            |
| The examiner received no remuneration in respect of services provided other than for the examination of the Financial Statements | <u>3,100</u> | <u>4,082</u> |

## 13 Capital Commitments

At the year end the Council had authorised future expenditure of £Nil (2015 £116,000 for Bentley Copse site development).

# Another year of fun, challenge and adventure in Surrey.

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Charity Registration No. 305819  
Scout Association No. 154

