

ALL ADDS UP TO AN ADVENTURE

Essex Scouts
Trustees' Report & Statement of Accounts
2010/11



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Essex County Scout Council

Trustees' Report & Statement of Accounts

2010/11

Annual General Meeting
Tuesday 6 September 2011

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The Essex County Scout Council is a Trust established under the rules of The Scout Association. Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The accounts have been drawn up on an accruals basis, which is consistent with the previous year. The accounts were approved by the Trustees on Monday 4 July 2011 and signed on their behalf by the County Chairman and County Treasurer.

Trustees' Report from The County Executive Committee 2010 / 2011

Structure, Governance & Management

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement or Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are 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.

Essex County Scout Council is the electoral body which supports and encourages the development of Scouting in the County and operates in accordance with a written constitution. It is the body to which the County Executive Committee (the Trustees) is accountable. Details of the Trustees are shown on page 35. The Trustees are appointed annually at the Annual General Meeting of the County Scout Council, either by election or nomination, and may also be co-opted by the Executive Committee during the year. Trustees are made aware of their responsibilities, and are able to benefit from training provided by the County Training Team as to the role of a Trustee at District, Group and County level. We ensure that young people are involved in decision making, with two being members of the County Executive Committee. Young people are also given opportunities across the County to become the Leaders of the future, leading to better retention of young people through to adult volunteering roles.



The County Executive Committee (the Executive Committee), met on five occasions throughout the year. The Executive Committee is supported by a number of sub-Committees and boards, including Finance, Appointments Advisory, Property and Grants. The County Scout Council receives substantial support from a large number of volunteer helpers. There are c140 members of the County Team and other advisers directly supporting the Essex County Scout Council. None of these volunteers receives any payments for services rendered. The principal sources of the Scout Council's income are membership subscriptions, fees paid by members for activities, together with grants and donations from public bodies, trusts and individuals.

Objectives, Activities, Achievements

The Aim of Scouting is to promote 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.

The method by which the Association aims to achieve this is by providing an enjoyable and attractive scheme of progressive self-education, based on the Scout Promise and Law, and guided by adult leadership. It seeks to do this in a safe environment for young people. This responsibility ranks equally with the other responsibilities incumbent upon those providing Scouting activities and functions.



Essex Scouting is open to all young people in Essex, Southend and Thurrock who are between the ages of 5¾ and 25 no matter what class, ethnic origin, nationality, race, gender, marital or sexual status, mental or physical ability, political or religious belief.

Scouting in our County is provided through 21 Scout Districts and 248 Scout Groups, by thousands of committed, experienced and trained volunteers, working in teams across the County. The County Executive Committee acknowledges that these volunteers are the County's most valuable asset and resource, without whom it would not be possible to provide Scouting to the young people of Essex. As a membership organisation, one of the main priorities of the County has been to retain and recruit adult volunteers by supporting Districts and Groups, in order to increase youth membership, whilst also raising the recognition within the community of those volunteering to work with young people. The monitoring of our continued success is undertaken each year through an annual membership census, with a sustained increase in members demonstrating the continued growth of Scouting in the UK. Within Essex, disappointingly, our 2011 membership census showed a decrease of 1% for the year (2.6% growth seen in 2010), however, we are still one of the UK's largest Scout Counties with a total membership recorded in January 2011 of c19k people.





Essex Scouts continues to build on its success to date in supporting the Scout Association's strategic objectives. The successes and achievements of the last twelve months, as well as some of the challenges ahead can be seen in the Annual Review 2010/11.

The Trustees confirm that they have paid due regard to the need in the Charities Act 2006 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.

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 benefits to young people.
- The various and numerous Scouting activities are undertaken with the health and safety of the young people taken very seriously, and the benefit of these activities far outweighing any associated risks.
- The young people and other main beneficiaries of Scouting are in the 6 – 25 years 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 their ability to pay. Arrangements are in place locally to assist those who are unable to pay their annual membership and other costs, as well as funds being available nationally to assist with the purchase of uniforms and pay for activities, so as to ensure that young people are not excluded as a result of their inability to pay.



A Review Of The Year

The business of the County Executive Committee is conducted through sub-Committees dealing with specific areas, with the Executive Committee meeting five times during the year. A senior member of the Essex International Jamboree Management Committee, a joint venture with Essex Girl Guides, is co-opted to the County Executive, and provides regular updates on progress.

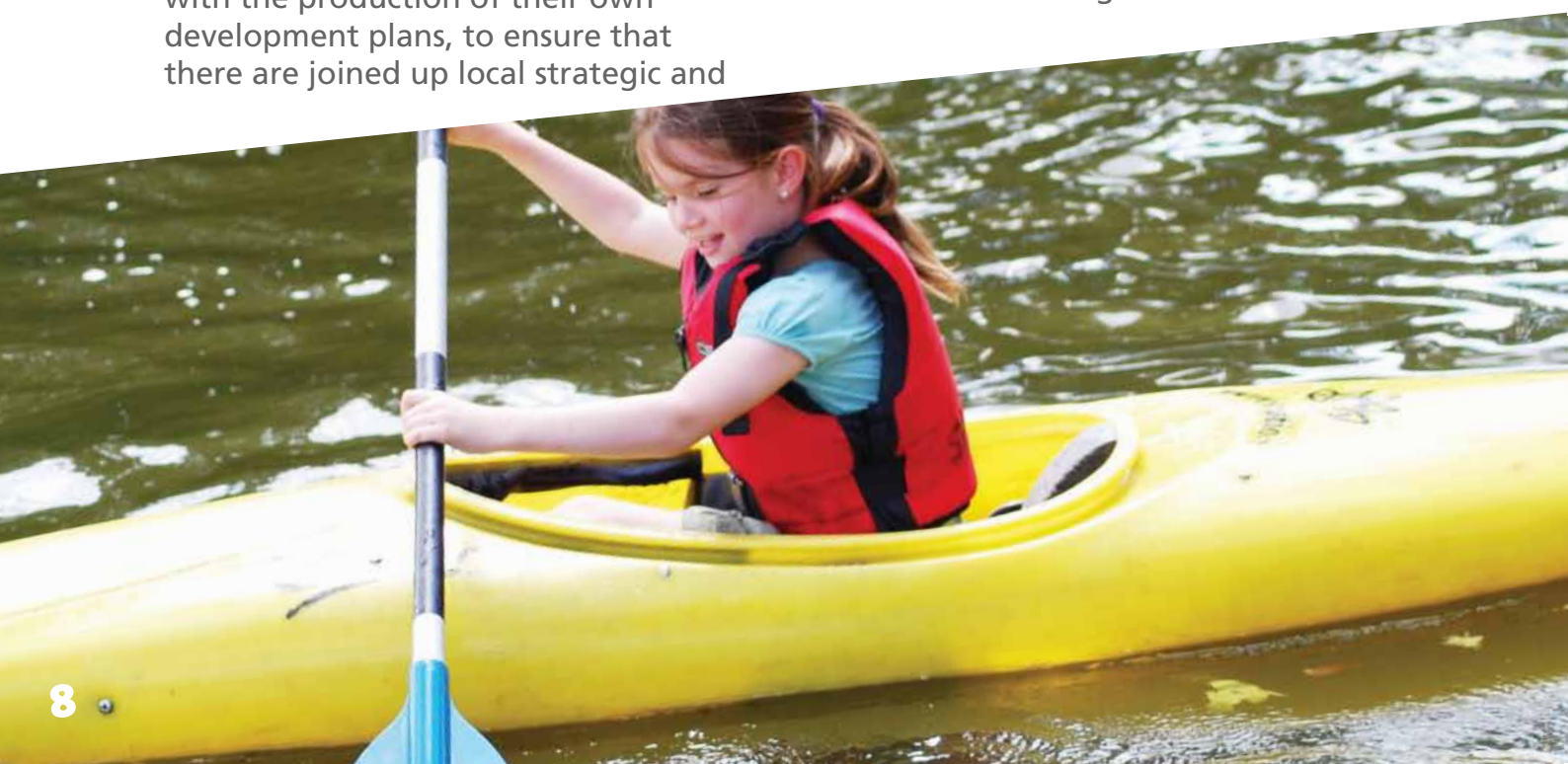
At the end of March 2010 Bill Marshall, our County Organising Commissioner, retired after 15 years in the role, with him also acting as County Secretary during the six months immediately prior to his retirement. We thank Bill for the excellent service and support he provided to the County during his tenure, and wish him a long and happy retirement.

In April 2010, in support of the County Development Plan, we recruited a new Local Development Officer (LDO) as a full time role within the County, who offers more direct support to local Scouting to achieve locally based development projects and initiatives. The LDO also provides support to local Scout Groups and Districts with the production of their own development plans, to ensure that there are joined up local strategic and

operational plans for the continued growth and development of Scouting across the County. Employment of a LDO is helping us to deliver more co-ordinated and well managed development projects that are aligned to the County/National vision. It also ensures that opportunities are given for more young people and adults to participate in the adventurous activities offered through Scouting in Essex.

Development of Skreens Park as a centre of excellence for the provision of activities in support of the Scout Association's balanced programme for young people continues. However, our longstanding attempts to secure a new access road and water supply into the site continue to make slow progress due to issues outside of our control:

Access Road – Agreement was reached in 2007 for the County to purchase a strip of land on which it was planned to build a new access road, with planning permission obtained, and funding secured to enable the project to proceed. The site was closed during March and April 2009, with the first phase of the construction undertaken on land that is already owned by Essex Scouts. Final terms were agreed with the



landowners in December 2010, and legal contracts drawn up in respect of the land purchase in January 2011. However, immediately prior to contracts being exchanged, we were faced with certain demands by third parties which we were unable to meet with the result that it was not possible for us to progress with the proposed scheme. Further discussions have been held with the landowners and agreement reached for Essex Scouts to purchase the existing track on the previously agreed terms. A revised scheme is in the process of being put together with applications being submitted to the County Highways and Borough Planning Departments for approval. The second phase of construction (i.e. building the new road) and completing the project will be able to proceed assuming that the appropriate approvals are forthcoming.

Water Supply – Three Valleys Water Company have previously agreed that Essex Scouts can lay a new private water main running adjacent to the new access road which will enable us to significantly improve the water supply to the site. With the delay in completing the access road project a temporary emergency supply to the site was installed at the end of 2009. This remains in place and we are grateful to the landowners for their forbearance in this respect. The new main will be installed simultaneously with the construction of the new access road.

Warden's Bungalow/Crew Quarters/Storage Barn – Foundations for a warden's bungalow were laid in April 2009 in order to protect the planning permission obtained several years ago. During the year we were successful in obtaining planning permission to construct storage facilities and a new crew quarters on the site, which will



enable us to remove the unsightly array of existing storage containers and old crew building which will significantly improve the appearance of that part of the site. The County Executive will be making a decision and agreeing a development schedule in respect of these two projects during the coming year.

The Thriftwood County HQ and Training Centre continued to be managed during 2010 on a one year agreement on behalf of the County Executive by the Thriftwood Campsite Management Committee. An increased level of bookings and income has continued to be seen during the period. The agreement was reviewed at the end of 2010 and a decision made to extend the arrangement for a further period to the end of 2011.

The **County Grants Board** (part of the Finance sub-Committee) continues to support Districts and Groups with the distribution of grants for specific purposes designed to benefit the programme offered to our young people.

A major source of funding for Essex Scouts is the Norman Garon Trust (the Trust). During the second quarter of 2010 the lessee of part of Garon Park entered into administration with the Trust taking over direct control of that part of the park in May 2010. As a result of the Trust taking over direct control of the golfing operation at Garon Park there was a substantial impairment to the income available to the Trust during the year. However, the Trust was able to provide that portion of grant funding which is administered on its behalf by Essex Scouts and it is anticipated that the 2011 funding will also be forthcoming. It is not yet known when the Trust's full income will be restored.

Planning for the 17th **Essex International Jamboree** in 2012 is progressing well, with the Jamboree Executive Management, Departmental Directors and most of their teams in place. The Jamboree will run between the **18th to 25th August 2012**, in a week between the London Olympics and the Paralympics in 2012, so as to ensure that the four year Jamboree cycle is maintained. The location chosen for the Jamboree in 2012 is a 120 acre site at Boyton Cross, Chelmsford, which has previously been used as a venue for large scale local community events and includes an 8 acre lake with the remainder planted as grassland. Over the years the Jamboree has undergone a number of relocations from its first site at Belchamps, near Hockley between 1949 and 1980, moving to the County Show Ground, Great Leighs until 1992, when it relocated to Kirby-le-Soken. The search for a new site in 2012 was made after the uncertainty of coastal land changes to the site for three events at Kirby-le-Soken, and we very much look forward to moving to this new venue.

During the year, we are pleased to be able to report that the County successfully launched two new Development initiatives:

- **Scout and Guide opportunity at Colchester Hospital:** A joint initiative with the Essex North East Guide County saw the launch of a new weekly programme of Scout and Guide activities for youngsters aged over 5 years old staying at the children's unit in Colchester Hospital. It involves a dedicated team of 26 local volunteers who create a weekly programme of activities in the Childrens Ward playroom.



- **RADES (Rotary Activity Day with Essex Scouts):** A joint activity with Rotary, providing a respite day for young carers hosted at the Skreens Park Activity Centre. The planning for this event started mid-year with an agreement to proceed and identify a joint approach to funding the initiative. Essex Scouts was fortunate to gain a £500 grant from M&G Investments (who have offices in Chelmsford) to support the activities. The day aims to support 50 Young Carers from Maldon and Chelmsford, ranging from 8 to 18 years old, together with 8 Young Carer Supporters (paid employees from Essex County Council). The volunteer support comes from 15 Rotarians from the Rotary Club of Chelmsford (Phoenix) together with over 25 Scouters from around the County. The young people will enjoy a day of activities including go-karting, canoeing, abseiling and climbing in May 2011, with a second event being planned for June 2012.

The County Scout Network Commissioner provides a report to each Executive Committee, with the **Essex Scout Network** continuing to provide first class Scouting for young people in the 18–25 age range across the County. The Essex Network continues to be one of the strongest in the country, being regularly engaged with various National initiatives aimed at development of the section.

Finally, to the thousands of adult volunteers and administrators who selflessly spend endless hours and resources in providing exciting programmes and activities week after week for the benefit of our young people, the County Executive Committee members would like to place on record their thanks and admiration to them, the County's biggest asset. Unfortunately, we continue to experience waiting lists across the County and need to maintain our efforts in recruiting even more volunteers to work with our young people so that we can do away with the waiting lists – the people are out there, we just need to find the right role for them!

– WELL DONE AND THANK YOU ALL!

Paul Stennett
County Chairman
4 July 2011



Report of the County Treasurer 2010/11

It gives me great pleasure to present the accounts of the Essex County Scout Council for 2010/11. There was a surplus on the General County Fund of £33,509 for the year, partly due to the retirement of the County Organising Commissioner, whose post was not filled. Our reserves policy requires that the balance on the General County Fund should be maintained at a level of not more than 15% of expenditure. Consequently, £55,000 has been transferred to the Capital Development Fund and the balance of General County Fund stands at £83,758 at the end of the year. For the first time, no fees were charged for Adult Training and costs were met from the County Membership Fee. The Skreens Park Camp Site had another very successful season with an operational surplus of £13,066, which allowed

minor capital expenditure of £22,375 to be incurred from the accumulated surplus. The Capital Development Fund has sufficient resources to ensure the completion of the new road and water supply. We continue to make grants to Groups and Districts from the two grant funds and details are provided on page 24 of this report.

On behalf of the Executive Committee, may I thank everyone who has supported the County during the last year. There have been numerous donations over the past year, as shown on page 21, and these are gratefully acknowledged. Details of the final accounts are set out on pages 16 and 17, with supporting notes on pages 18 to 31. The auditor's certificate is on page 32 and 33. A graphical presentation of the key financial figures is provided on page 15.

Bryan Rolf
County Treasurer
4 July 2011



Reserves policy

The Trustees recommend that the balance on the General County Fund be maintained at a level of not more than 15% of expenditure. This allows a suitable contingency to protect the continuity of the business and services for the foreseeable future. The Capital Development Fund will be used, principally, to finance new developments at Skreens Park. The other earmarked reserves are maintained at a level to enable the specific objectives, for which they were established, to be carried out.

The Trustees monitor the level of reserves on a quarterly basis.

Investment policy

The charity sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds on short-term deposits, which can be accessed readily.

Risk assessment policy

The Trustees and Commissioners are committed to conducting its undertaking in a manner that protects the health and safety of its employees, members, contractors and the public. In addition to complying strictly with the health and safety measures required by legislation, it is the Council's policy to promote and take all reasonably practicable steps to safeguard the health, safety and welfare of its employees, members and others who may be affected by its actions.

To meet the requirements of this policy the Trustees and Commissioners will work with all employees, volunteer leaders and other relevant parties to strive for continuous improvement in health and safety performance.

They will operate an integrated, structured and documented system of management control over all its operations. This system of control commits the Council to:

- The undertaking of appropriate reviews and assessments of its operations and undertakings to measure progress, manage risk, and ensure compliance with this policy and that of the Scout Association.
- Setting up and maintaining safe and healthy systems of work to protect all county employees, members and others, including the public.
- Making all reasonable endeavours to ensuring that its county employees and volunteer leaders are fully competent to perform the tasks allocated to them by careful recruitment, ongoing training and development, and by provision of the necessary resources.



- Maintaining the health and safety awareness of all county employees and volunteer leaders by the establishment of sound health and safety practices and operations through competent management and good communications, leading to continuous improvement in health and safety performance.

- Ensuring that the contractors we directly engage are competent to perform the work contracted and encouraging good safety practice within such companies in compliance with this policy.

- Effective response to, and investigation of accidents and incidents and, to establish where appropriate root causes and take reasonable actions to prevent their reoccurrence.

To achieve this, the Council will work within the policies and procedures laid down by the Scout Association, and encourage and support all Districts in so doing. The Commissioners will provide information to, and ensure appropriate consultation with, county employees and volunteer leaders on matters relevant to this policy.

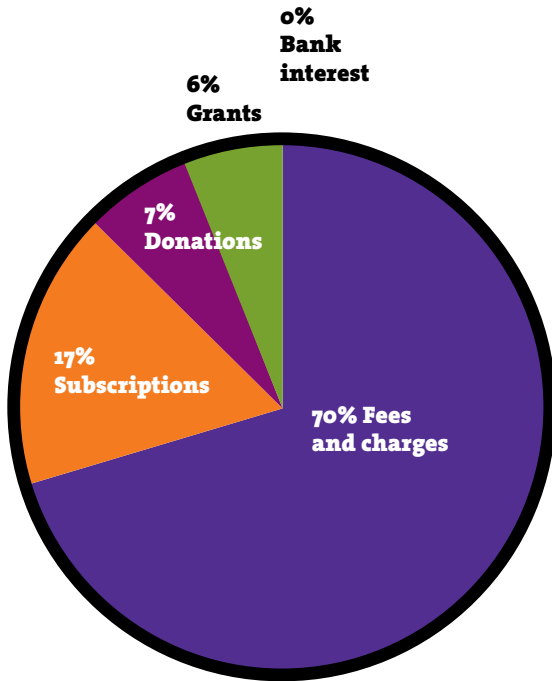
Prime responsibility for these matters lies with the Trustees and the County Commissioner and his Team; all other employees and volunteer leaders equally have responsibility for matters within their control. They have a duty to ensure that health and safety issues are given the fullest consideration at all times, and for providing a safe and healthy working environment for their employees and members.

In addition all employees and members have a responsibility to themselves and others for the safety and prevention of ill health at work. We must all work together in the spirit of participation and co-operation to ensure the success of this Policy.



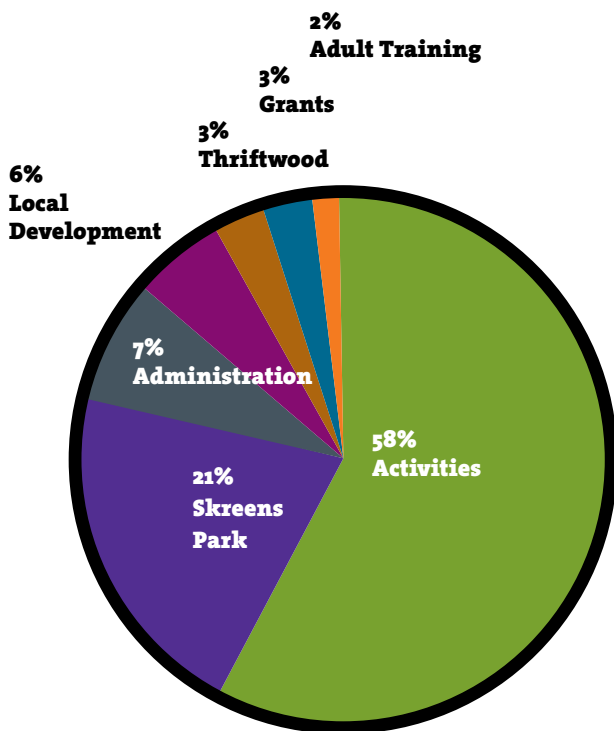
Key Figures 2010/11

Where the money came from



| | 2010/11 | 2009/10 |
|------------------|----------------|----------------|
| | £ | £ |
| Fees and charges | 435,627 | 333,492 |
| Subscriptions | 102,993 | 82,974 |
| Donations | 40,741 | 125,773 |
| Grants | 37,044 | 20,955 |
| Bank interest | 869 | 403 |
| Total | 617,274 | 563,597 |

Where the money was spent



| | 2010/11 | 2009/10 |
|-------------------|----------------|----------------|
| | £ | £ |
| Activities | 346,208 | 204,163 |
| Skreens Park | 127,007 | 139,296 |
| Administration | 43,586 | 5,799 |
| Local Development | 33,348 | 70,911 |
| Thriftwood | 18,544 | 19,381 |
| Grants | 18,283 | 22,817 |
| Adult Training | 11,402 | 25,387 |
| Total | 598,378 | 487,754 |

STATEMENT OF FINANCIAL ACTIVITIES CONSOLIDATED SUMMARY 2010/11

| | <i>Notes</i> | General <i>Note 20</i> £ | Designated <i>Note 21</i> £ | Total £ | 2009/10 £ |
|--|--------------|--------------------------------|-----------------------------------|----------------|--------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 4 | 2,649 | 38,092 | 40,741 | 125,773 |
| Activities for generating funds | 13 | - | 10,883 | 10,883 | 13,009 |
| Investment income | | 341 | 528 | 869 | 403 |
| Incoming resources from charitable activities | | 425,195 | 139,586 | 564,781 | 424,412 |
| Total incoming resources | | 428,185 | 189,089 | 617,274 | 563,597 |
| Resources expended | | | | | |
| Cost of generating funds | | | | | |
| Cost of goods sold | 13 | - | 6,182 | 6,182 | 9,345 |
| Charitable activities | | 361,539 | 197,520 | 559,059 | 407,498 |
| Governance costs | 3 | 33,137 | - | 33,137 | 70,911 |
| Total resources expended | 2 | 394,676 | 203,702 | 598,378 | 487,754 |
| Net incoming / (outgoing) resources | | 33,509 | (14,613) | 18,896 | 75,843 |
| Balance at 1 April | | 105,249 | 427,877 | 533,126 | 457,283 |
| Fund transfer | | (55,000) | 55,000 | - | - |
| Balance at 31 March | | 83,758 | 468,264 | 552,022 | 533,126 |

BALANCE SHEET AS AT 31 MARCH 2011

| | Notes | £ | £ | 2010 | £ | £ |
|--|-------|----------------|------------------|----------------|---|------------------|
| Net Fixed Assets | 6 | | 965,019 | | | 959,783 |
| Current Assets | | | | | | |
| Stocks | | 13,239 | | 11,791 | | |
| Sundry Debtors | | 4,869 | | 7,251 | | |
| Payments in Advance | | 12,974 | | 807 | | |
| Cash | 7 | 1,100,703 | | 1,072,770 | | |
| | | | <u>1,131,785</u> | | | <u>1,092,619</u> |
| Less Current Liabilities | | | | | | |
| Sundry Creditors | | 6,733 | | 8,599 | | |
| Receipts in Advance | 8 | 573,030 | | 550,894 | | |
| | | | <u>579,763</u> | | | <u>559,493</u> |
| Net Current Assets | | | 552,022 | | | 533,126 |
| Total Assets less Current Liabilities | | | <u>1,517,041</u> | | | <u>1,492,909</u> |
| Financed by | | | | | | |
| General County Fund | 20 | 83,758 | | 105,249 | | |
| Designated Funds | | | | | | |
| Skreens Park Camp Site | | 49,120 | | 58,429 | | |
| Capital Development | 9 | 316,941 | | 255,929 | | |
| Norman Garon Grants | 10 | 47,237 | | 35,596 | | |
| Building Grants | 11 | 9,663 | | 7,030 | | |
| Special Needs | | 5,493 | | 5,761 | | |
| Memorial Fund | | 3,002 | | | | |
| Activity Teams | 12 | 16,412 | | 18,953 | | |
| Scout and Guide Jamboree | 12 | 20,396 | | 46,179 | | |
| Total Usable Reserves | | <u>552,022</u> | | <u>533,126</u> | | |
| Capital Financing Reserve | 6 | 965,019 | | 959,783 | | |
| Total Unrestricted Funds | | | 1,517,041 | | | 1,492,909 |
| Charity's Funds | | | <u>1,517,041</u> | | | <u>1,492,909</u> |

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the Trustees on 4 July 2011 and are signed on their behalf by:

Paul Stennett
County Chairman

Bryan Rolf CPFA
County Treasurer

NOTES TO THE ACCOUNTS

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- 3. Analysis of governance costs**
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1. Accounting policies

(i) Basis of preparation

These accounts are prepared under the historic cost convention and, other than disclosed in (iv) below, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005) issued in March 2005.

The accounts relate to the activities of the Essex County Scout Council and do not include the accounts of any of its individual Scout Groups or Districts.

(ii) Incoming resources

All incoming resources are included in the SOFA (Statement of Financial Activities) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

(iii) Resources expended

All expenditure, including irrecoverable VAT, is included as arising and on an accruals basis.

(iv) Fixed assets

Tangible assets are divided into two categories:

- Freehold and leasehold land and buildings
- Equipment

The costs of equipment are written off and expensed in the year of acquisition and not held as assets in the balance sheet. All other fixed asset additions, whilst treated as an expense in the year of acquisition, are carried in the balance sheet at historic cost and the benefit recorded in the capital financing reserve. On this basis no depreciation is provided.

The Trustees consider this conservative treatment to be appropriate for the charity as it is in line with the treatment of assets in the public sector.

The Trustees have conducted an impairment review and consider that the current value of the buildings is in excess of cost. Latest insured values are shown in note 6.

(v) Stocks

Stocks held at Skreens Park are valued at cost.

(vi) Pension costs

The Essex County Scout Council participates in a defined benefit scheme operated by Essex County Council. The contributions are determined by independent qualified actuaries, on the basis of triennial valuations. Although the Fund is a defined benefit scheme, because Essex County Scouts, as a Small Admission Body, is grouped together with other similar employers, it is not possible to separately identify its share of the underlying assets and liabilities and it is therefore accounted for as a defined contribution scheme. The amounts charged to the Statement of Financial Activities in the year amounted to **£10,286** (2009/10: £11,803).

(vii) Fund accounting

The General County Fund is an unrestricted fund, which is available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity.

Details of the nature and purpose of the designated funds are set out in note 21.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor. The Trustees do not consider any such funds were held during the year.

2. Analysis of charitable activities costs

| | Youth Programme £ | Adult Support £ | Development £ | Total £ |
|--------------------------|-------------------------|-----------------------|------------------|----------------|
| Costs of generated funds | | | | |
| Cost of goods sold | 6,182 | - | - | 6,182 |
| Charitable activities | 478,646 | 36,827 | 43,586 | 559,059 |
| Governance costs | 28,684 | 2,039 | 2,414 | 33,137 |
| | 513,512 | 38,866 | 46,000 | 598,378 |

3. Analysis of governance costs

The governance costs have been allocated on the basis of gross expenditure of the activities. The total fees payable to the auditor amounted **£2,820** (of which **£289** has been allocated to the International Jamboree) in respect of audit services (2009/10 - £2,644).

| | Youth Programme £ | Adult Support £ | Development £ | Total £ |
|------------------|-------------------------|-----------------------|------------------|---------------|
| Governance costs | | | | |
| Office expenses | 26,493 | 1,883 | 2,230 | 30,606 |
| Audit fee | 2,191 | 156 | 184 | 2,531 |
| | 28,684 | 2,039 | 2,414 | 33,137 |

4. Donations and legacies

The following donations were received during the year.

| | | | |
|--|--------------|----------------------------------|---------------|
| County Fund | £ | Special Needs | £ |
| National Branch of the Freemasons | 1,300 | Hatfield Forest Scout Fellowship | 200 |
| County team members * | 448 | | 200 |
| P Stennett Esq * | 347 | | |
| J C Bailey Esq * | 178 | Norman Garon Grants Fund | |
| Shoeburyness Model Railway Club | 160 | Norman Garon Trust | 20,000 |
| Lord Braybrooke | 100 | | 20,000 |
| G Courtauld Esq * | 100 | | |
| Sir Richard Butler | 10 | Memorial Fund | |
| Lord Petre * | 6 | Estate of the late Pat Knight | 3,000 |
| | 2,649 | | 3,000 |
| Skreens Park | | Capital Development Fund | |
| Skreens Park crew members * | 4,375 | Norman Garon Trust | 10,000 |
| C & S Cox * | 188 | Mrs P Turtle * | 188 |
| Anon | 142 | | 10,188 |
| | 4,704 | | |
| | | Total Donations | 40,741 |
| * Indicates a donation made under gift aid | | | |

5. Grants

The following grants were received during the year.

| County Fund | £ | | £ |
|-----------------------|--------|---|---------------|
| The Scout Association | 22,074 | Essex Council for Voluntary Youth Service | 14,970 |
| | | | 37,044 |

6. Fixed assets

St Luke's Camp Site, Skreens Park, Roxwell is a freehold property (52 acres and 3 acre lake) acquired in 1971. The historic value of the site and buildings is **£945,849**. Thriftwood Training Headquarters is a leasehold property (peppercorn rent) of 6 acres built in 1966 at a cost of **£19,170** (99 year lease). The buildings at the two sites are currently insured for **£3,944,107**. The current value of equipment, vehicles and stocks for insurance purposes is **£205,406**. An analysis of the fixed assets is set out below.

| | Mar 2011 £ | Mar 2010 £ | | Mar 2011 £ | Mar 2010 £ |
|-----------------------|------------------|------------------|----------------------|------------------|------------------|
| Skreens Park | | | Skreens Park | | |
| Original acquisition | 11,615 | 11,615 | Climbing wall | 46,765 | 46,765 |
| Leaman House | 286,081 | 286,081 | Bungalow | 5,236 | - |
| Tinley House | 244,683 | 244,683 | Crew quarters | 1,423 | 1,423 |
| Camp shop | 27,085 | 27,085 | | | |
| Toilet / shower block | 306,065 | 306,065 | Thriftwood | | |
| Wet Weather block | 16,896 | 16,896 | Original acquisition | 19,170 | 19,170 |
| | | | | 965,019 | 959,783 |

7. Cash

| | 2011 | 2010 |
|--------------------------------------|------------------|------------------|
| | £ | £ |
| Treasury deposit | 350,000 | 350,000 |
| Business base rate tracker | 675,457 | 651,287 |
| Current | | |
| No 1 - County Treasurer | 33,674 | 25,952 |
| No 2 - Assistant County Secretary | 155 | 195 |
| No 3 - County Training Administrator | - | 3,054 |
| County Network | 25,006 | 23,329 |
| Cash held by activity teams | | |
| Archery | 1,102 | 1,131 |
| Caving | 2,492 | 3,625 |
| Communications | 3,513 | 3,245 |
| First Aid and Ambulance | 1,430 | 1,927 |
| Mountaineering | 3,674 | 5,027 |
| Service Team | 2,289 | 2,026 |
| Water | 1,911 | 1,972 |
| | 1,100,703 | 1,072,770 |

The balance on the No 1 current account included a number of uncleared cheques drawn between 28 and 31 March. £20,000 was transferred to the Business Base Rate Tracker Account on 5 April 2011. The No 3 current account has been closed.

8. Receipts in advance

The principal element of receipts in advance (**£573,030**) related to subscriptions for 2011/12, paid by Districts at the end of March. Of this sum, **£366,600** was paid to Headquarters in April. The sum of **£20,395** was held on behalf of Essex Girlguiding, in relation to the Essex Jamboree and the balance mainly relates to County subscriptions for 2011/12. This also accounts for the large cash balance held at 31 March, as shown in note 7.

9. Capital Development Fund

The Capital Development Fund is a designated fund, used, principally, to finance new developments at Skreens Park. The sum of **£55,000** was transferred from the General County Fund at the end of the financial year, in order to maintain the General County Fund balance in accordance with the reserves policy. The balance on the fund at the end of the year was **£316,941** (£255,929 in 2009/10). This money will be used, principally, to finance the new developments at Skreens Park.

10. Norman Garon Grants Fund

The Essex County Scout Council administers funds made available annually by the Norman Garon Trust. The Grants Board considers applications from Scout Groups and Districts for financial assistance towards new buildings, repairs and equipment. The following grants were made during 2010/11.

| | £ | | £ |
|---|-------|-----------------------------|--------------|
| <u>Support for county activities</u> | | <u>Start-up grants</u> | |
| County Mountain Activities Team (ESMAT) | 3,207 | <u>Beaver Scouts</u> | |
| County caving team (ECSCT) | 1,095 | 28th Epping Forest | 200 |
| | | <u>Cub Scouts</u> | |
| <u>Building and equipment grants</u> | | 5th Saffron Walden | 200 |
| Halstead & Colne Valley | 1,000 | <u>Scouts</u> | |
| Tiptree | 750 | 1st Maldon | 200 |
| 1st Westcliff | 250 | Orsett and Bulphan | 200 |
| 3rd Waltham Abbey | 250 | <u>Explorer Souts</u> | |
| 1st Great Parndon | 250 | Strood - Colchester Estuary | 200 |
| | | Phoenix - Chelmsford | 200 |
| | | Patriot - Southend Estuary | 200 |
| | | <u>Network</u> | |
| | | Hobgoblin - Basildon | 200 |
| | | | 8,402 |

Grants totalling **£22,943** have been approved but not yet paid, leaving an available balance of **£24,294**.

11. Building Grants Fund

The Grants Board considers applications from Scout Groups and Districts for financial assistance towards building projects. The following grants were made from the County Building Fund during 2010/11.

| | £ | | £ |
|-------------------------|-------|-------------------|--------------|
| Halstead & Colne Valley | 1,000 | 3rd Waltham Abbey | 250 |
| Tiptree | 750 | 1st Westcliff | 250 |
| Maldon & East Essex | 500 | 1st Great Parndon | 250 |
| | | | 3,000 |

Grants totalling **£7,500** have been approved but not yet paid, leaving an available balance of **£2,163**.

12. Activity Teams

An analysis of the income and expenditure, during 2010/11, of the activity teams, including joint ventures (Scout Council share only is shown), is set out below. Each of these activities has a separate designated fund. The County Teams' accounts are separately managed and audited.

| | Opening balance £ | Income £ | Expenditure £ | Surplus / (deficit £ | Closing balance £ |
|--|-------------------------|---------------|------------------|----------------------------|-------------------------|
| Joint venture with the Guide Association | | | | | |
| Essex International Jamboree | 46,178 | 3,122 | 28,905 | (25,783) | 20,395 |
| County teams | | | | | |
| Archery | 1,131 | 1,086 | 1,115 | (29) | 1,102 |
| Caving | 3,625 | 4,343 | 5,476 | (1,133) | 2,492 |
| Communications | 3,245 | 1,114 | 845 | 269 | 3,514 |
| First Aid | 1,927 | 425 | 922 | (497) | 1,430 |
| Mountaineering | 5,027 | 22,544 | 23,897 | (1,353) | 3,674 |
| Service Team | 2,026 | 2,066 | 1,803 | 263 | 2,289 |
| Water | 1,972 | - | 61 | (61) | 1,911 |
| | 18,953 | 31,578 | 34,119 | (2,541) | 16,412 |
| | 65,131 | 34,700 | 63,024 | (28,324) | 36,808 |

13. Skreens Park

A sub-Committee of the County Executive manages the Skreens Park campsite. A designated fund is maintained for its financial activities, other than major capital expenditure, which is financed from the Capital Development Fund. The closing balance on the fund was **£49,120** (£58,429 in 2009/10). A summary of the shop trading position is set out below.

| | 2010/11 £ | 2009/10 £ |
|---------------------|---------------|--------------|
| Opening stock | 10,508 | 9,994 |
| Purchases | 7,295 | 9,858 |
| | 17,803 | 19,852 |
| Closing stock | 11,620 | 10,508 |
| Value of goods sold | 6,183 | 9,344 |
| Sales | 10,883 | 13,009 |
| Surplus | 4,700 | 3,665 |

14. Employees' remuneration

The Essex County Scout Council employed two full-time employees during 2010/11. The County Organising Commissioner retired in March 2010 and a Local Development Officer was appointed in April 2010. A summary of their costs is shown below. Grants were received from the Essex County Council and the Scout Association towards the cost of the Local Development Officer. Southend and Thurrock Borough Councils did not provide financial support during the financial year. The salary of the Activity Centre Manager at Skreens Park was met from the campsite account. None of the employees' remuneration exceeded **£60,000**.

No trustee received any remuneration.

| | 2010/11 | 2009/10 |
|-----------------------|----------------------|---------------|
| | £ | £ |
| Salaries | 39,091 | 49,034 |
| Redundancy costs | - | 3,850 |
| Social security costs | 3,048 | 3,298 |
| Pension costs | 10,286 | 11,803 |
| | <u>52,425</u> | <u>67,985</u> |

15. Trustees' expenses

Nine of the Essex County Scout Council Trustees were reimbursed travel expenses, totalling **£3,280** (eight Trustees, £2,540 in 2009/10)

16. Headquarters subscriptions

The Essex County Scout Council received subscriptions from Districts for onward transmission to Scout Headquarters. These transactions are not included in the accounts. Details are shown below.

| | 2010/11 | 2009/10 |
|----------|----------------|---------|
| | £ | £ |
| Receipts | 355,965 | 339,748 |
| Payments | 355,965 | 339,748 |

17. East Anglian Region

The Essex County Scout Council manages the accounts of the East Anglian Region covering Essex, Suffolk, Norfolk, Cambridgeshire, Hertfordshire and Bedfordshire. Each County makes an equal contribution towards the expenses of joint meetings. The surplus at the end of the year was carried forward as a receipt in advance and will be used to meet expenses in 2011/12. The County Scout Council's contribution is included under Activities (see note 18).

| | |
|--------------------------|----------------------|
| | £ |
| Balance at 1 April 2010 | 10,728 |
| Regional income | 3,113 |
| | <u>13,841</u> |
| Regional expenses | 2,779 |
| Balance at 31 March 2011 | <u><u>11,062</u></u> |

18. County activities

An analysis of the income and expenditure of activities, financed through the General County Fund, is set out below.

| | Income | Expenditure | Surplus / (deficit) |
|---------------------------------|----------------|----------------|------------------------|
| | £ | £ | £ |
| Beaver Scouts | | | |
| Training day | 850 | 789 | 61 |
| Cub Scouts | | | |
| Cubs Away | 560 | 917 | (357) |
| Fab Day | 2,074 | 4,386 | (2,312) |
| Scouts | | | |
| County hike | 950 | 670 | 280 |
| Tracks | - | 314 | (314) |
| Explorer Scouts | | | |
| AGM Raffle prize | - | 185 | (185) |
| WINTAC | 13,254 | 15,579 | (2,325) |
| Branded clothing | 273 | 223 | 50 |
| International | - | 51 | (51) |
| County Fellowship Service | - | 51 | (51) |
| Awards Day | - | 2,040 | (2,040) |
| Youth programme prizes | - | 50 | (50) |
| Essex Weekend | 2,303 | 4,904 | (2,601) |
| Essex Challenge | 457 | 656 | (199) |
| ESNAT (Awards team) | 140 | 960 | (820) |
| County Marathon | 6,887 | 6,887 | - |
| Essex badge | 2 | - | 2 |
| Essex Experience reunion | 792 | 790 | 2 |
| D of E Award Scheme | 3,720 | 3,498 | 222 |
| Social activities | 2,146 | 2,146 | - |
| East Anglia Region contribution | - | 500 | (500) |
| East Anglia Region | 2,779 | 2,779 | - |
| World Jamboree reception | - | 165 | (165) |
| World Jamboree - Essex Units | 202,030 | 202,030 | - |
| | 239,217 | 250,570 | (11,353) |

19. Summary Revenue Account

SUMMARY REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2011

| | Incoming resources £ | Resources expended £ | Surplus / (deficit) £ | 2009/10 £ |
|--------------------------------|----------------------------|----------------------------|-----------------------------|---------------|
| General County Fund | | | | |
| Membership Subscriptions | 97,373 | - | 97,373 | 77,494 |
| Administration | 2,451 | 33,137 | (30,686) | (51,784) |
| Local Development Officer | 35,974 | 43,586 | (7,612) | (5,799) |
| Adult Training | 3,277 | 18,283 | (15,006) | (2,173) |
| Thriftwood County Headquarters | 20,854 | 18,544 | 2,310 | (481) |
| County Network | 29,039 | 30,556 | (1,517) | 2,463 |
| County Activities | 239,217 | 250,570 | (11,353) | (5,029) |
| | 428,185 | 394,676 | 33,509 | 14,691 |
| Designated Funds | | | | |
| Special Needs | 1,790 | 2,058 | (268) | 164 |
| Memorial Fund | 3,002 | - | 3,002 | - |
| Skreens Park Camp Site | 113,288 | 122,597 | (9,309) | 4,703 |
| Capital Development | 10,633 | 4,621 | 6,012 | 55,962 |
| Building Grants | 5,633 | 3,000 | 2,633 | (513) |
| Norman Garon Grants | 20,043 | 8,402 | 11,641 | 2,641 |
| Activity Teams | 31,578 | 34,119 | (2,541) | (1,588) |
| Scout and Guide Jamboree | 3,122 | 28,905 | (25,783) | (217) |
| Total Funds | 617,274 | 598,378 | 18,896 | 75,843 |

20. General County Fund

| GENERAL COUNTY FUND 2010/11 | | | | | | | | | |
|---|-------------------------------|-------------------------------|-------------------|------------------|------------------|-------------------------|----------|---------|-------|
| Notes | Subs and Administration | Local Develop't Officer | Adult Training | Thriftwood HQ | Scout Network | Activities (Note 18) | Total | 2009/10 | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Incoming resources | | | | | | | | | |
| Incoming resources from generated funds | | | | | | | | | |
| Voluntary income | | | | | | | | | |
| 4 | 1,189 | | 1,300 | 160 | | | 2,649 | 1,699 | |
| | 341 | | | | | | 341 | 140 | |
| Incoming resources from charitable activities | | | | | | | | | |
| | 97,373 | | | | | | 97,373 | 77,494 | |
| | | | 965 | | | | 965 | 15,526 | |
| | | 240 | | | 29,039 | 239,217 | 268,496 | 169,896 | |
| | | | | 20,289 | | | 20,289 | 18,895 | |
| 5 | | 35,734 | | | | | 35,734 | 14,060 | |
| 5 | - | | 910 | 400 | | | 1,310 | 4,895 | |
| | 921 | | 102 | 5 | | | 1,028 | 3,456 | |
| | 98,294 | 35,974 | 1,977 | 20,694 | 29,039 | 239,217 | 425,195 | 304,222 | |
| Total incoming resources | | | | | | | | | |
| | 99,824 | 35,974 | 3,277 | 20,854 | 29,039 | 239,217 | 428,185 | 306,061 | |
| Resources expended | | | | | | | | | |
| Charitable activities | | | | | | | | | |
| 14 | | 20,708 | | | | | 20,708 | 1,550 | |
| 14 | | 5,983 | | | | | 5,983 | 399 | |
| | | 2,350 | | | | | 2,350 | - | 3,850 |
| | | | | | | | - | 3,850 | |
| | | | | | 30,556 | 250,570 | 281,126 | 172,462 | |
| | | 520 | | 5,155 | | | 5,675 | 5,320 | |
| | | | | 1,449 | | | 1,449 | 1,698 | |
| | | | | 8,386 | | | 8,386 | 6,641 | |
| | | | 2,361 | | | | 2,361 | 2,539 | |
| | | | 3,992 | | | | 3,992 | 4,738 | |
| | | | 2,321 | | | | 2,321 | 2,998 | |
| | | | 2,979 | | | | 2,979 | - | |
| | | 2,561 | | | | | 2,561 | - | |
| | | 11,414 | 6,630 | 174 | | | 18,218 | 12,153 | |
| | | | | | | | - | 550 | |
| | | 50 | | 3,380 | | | 3,430 | 5,561 | |
| | - | 43,586 | 18,283 | 18,544 | 30,556 | 250,570 | 361,539 | 220,459 | |
| Governance costs | | | | | | | | | |
| 14 | | | | | | | - | 28,920 | |
| 14 | | | | | | | - | 9,157 | |
| | 850 | | | | | | 850 | 628 | |
| | 9,241 | | | | | | 9,241 | 8,564 | |
| | 8,995 | | | | | | 8,995 | 12,188 | |
| | 826 | | | | | | 826 | 881 | |
| 3 | 2,531 | | | | | | 2,531 | 2,644 | |
| | 1,900 | | | | | | 1,900 | 1,910 | |
| | 6,631 | | | | | | 6,631 | 3,791 | |
| | 2,163 | | | | | | 2,163 | 2,228 | |
| 3 | 33,137 | - | - | - | - | - | 33,137 | 70,911 | |
| Total resources expended | | | | | | | | | |
| | 33,137 | 43,586 | 18,283 | 18,544 | 30,556 | 250,570 | 394,676 | 291,370 | |
| Net incoming / (outgoing) resources | | | | | | | | | |
| | 66,687 | (7,612) | (15,006) | 2,310 | (1,517) | (11,353) | 33,509 | 14,691 | |
| Balance at 1 April | | | | | | | | | |
| | | | | | | | 105,249 | 90,558 | |
| Fund transfer | | | | | | | | | |
| | | | | | | | (55,000) | - | |
| Balance at 31 March | | | | | | | | | |
| | | | | | | | 83,758 | 105,249 | |

21. Designated Funds

| DESIGNATED FUNDS 2010/11 | | | | | | | | | | |
|--|-----------------------------------|---------------------------------------|---------------------------|-----------------------------|-----------------------|-----------------------|-------------------------------------|----------------|-----------------|-----------------|
| Notes | Screens Park (note 13) £ | Capital Develop't (note 9) £ | Grants | | Special Needs £ | Memorial Fund £ | Activity teams (note 12) £ | Jamboree £ | Total £ | 2009/10 £ |
| | | | N Garon (note 10) £ | B uilding (note 11) £ | | | | | | |
| Incoming resources | | | | | | | | | | |
| Incoming resources from generated funds | | | | | | | | | | |
| Voluntary income | | | | | | | | | | |
| Donations & legacies | 4 | 4,704 | 10,188 | 20,000 | 200 | 3,000 | | | 38,092 | 124,074 |
| Activities for generating funds | 13 | 10,883 | | | | | | | 10,883 | 13,009 |
| Investment income | | | | | | | | | | |
| Bank interest | | 68 | 345 | 43 | 13 | 7 | 2 | 50 | 528 | 263 |
| Incoming resources from charitable activities | | | | | | | | | | |
| Subscriptions | | | | 5,620 | | | | | 5,620 | 5,480 |
| Activity fees | | 97,633 | | | 1,583 | | 31,578 | 3,072 | 133,866 | 112,710 |
| Grants | 5 | | | | | | | | - | 2,000 |
| Other income | | | 100 | | | | | | 100 | - |
| | | 97,633 | 100 | - | 5,620 | 1,583 | 31,578 | 3,072 | 139,586 | 120,190 |
| Total incoming resources | | 113,288 | 10,633 | 20,043 | 5,633 | 1,790 | 3,002 | 31,578 | 3,122 | 189,089 |
| Resources expended | | | | | | | | | | |
| Cost of generating funds | | | | | | | | | | |
| Value of goods sold | | | | | | | | | | |
| | 13 | 6,182 | | | | | | | 6,182 | 9,345 |
| Charitable activities | | | | | | | | | | |
| Pay | 14 | 18,383 | | | | | | | 18,383 | 18,564 |
| Pension and NI costs | 14 | 7,352 | | | | | | | 7,352 | 5,545 |
| Property maintenance | | 30,287 | | | | | | | 30,287 | 16,971 |
| Energy and water | | 16,719 | | | | | | | 16,719 | 17,378 |
| Equipment | | 2,549 | | | | | | | 2,549 | 1,869 |
| Catering | | 2,029 | | | | | | | 2,029 | 1,539 |
| Travelling expenses | | 5,185 | | | | | | | 5,185 | 5,354 |
| Office expenses | | 1,955 | | | | | | | 1,955 | 4,038 |
| Insurances | | 9,581 | | | | | | | 9,581 | 14,862 |
| Screens Park | | | | | | | | | | |
| New road and water | | | 1,951 | | | | | | 1,951 | 33,388 |
| Storage building fees | | | 1,937 | | | | | | 1,937 | 3,015 |
| CCTV & premises alarm | | | | | | | | | - | 7,428 |
| Minor capital improvements | | 22,375 | 522 | | | | | | 22,897 | - |
| County history | | | 211 | | | | | | 211 | - |
| Activity costs | | | | | 2,058 | | 34,119 | 28,905 | 65,082 | 31,701 |
| Grants | 10/11 | | 8,402 | 3,000 | - | | | | 11,402 | 25,387 |
| | | 116,415 | 4,621 | 8,402 | 3,000 | 2,058 | - | 34,119 | 28,905 | 197,520 |
| Total resources expended | | 122,597 | 4,621 | 8,402 | 3,000 | 2,058 | - | 34,119 | 28,905 | 203,702 |
| Net incoming / (outgoing) resources | | | | | | | | | | |
| | | (9,309) | 6,012 | 11,641 | 2,633 | (268) | 3,002 | (2,541) | (25,783) | (14,613) |
| Balances at 1 April | | 58,429 | 255,929 | 35,596 | 7,030 | 5,761 | - | 18,953 | 46,179 | 427,877 |
| Fund transfer | | | 55,000 | | | | | | 55,000 | - |
| Balances at 31 March | | 49,120 | 316,941 | 47,237 | 9,663 | 5,493 | 3,002 | 16,412 | 20,396 | 468,264 |

Notes 9 to 13 provide details of the significant designated funds. The Special Needs Fund is used to finance the annual camp for Scouts with special needs. The Memorial Fund was established in 2010/11, following receipt of an initial payment from the estate of the late Pat Knight. Further receipts are also expected from the estate of the late Daphne Griffiths. The trustees have not yet determined the use to which the fund will be put. The Jamboree fund is used to finance the Essex International Jamboree, held jointly with the three Guide Counties of Essex, every four years.

22. Analysis of Net Assets

The table below sets out the analysis of net assets analysed between designated funds and other unrestricted funds.

| Funds | Tangible fixed assets £ | Net current assets £ | Total £ |
|--------------------|-------------------------------|----------------------------|------------------|
| Designated | | 468,264 | 468,264 |
| General County | | 83,758 | 83,758 |
| Capital financing | 965,019 | | 965,019 |
| Total Unrestricted | 965,019 | 552,022 | 1,517,041 |

Report of the Independent Auditor

Independent auditor's report to the Trustees of the Essex County Scout Council

We have audited the financial statements of Essex County Scout Council for the year ended 31 March 2011, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement on page 4, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2011, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- have been prepared in accordance with the requirements of the Charities Act 1993.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 1993 requires us to report to you if, in our opinion:

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

**Edmund Carr LLP,
Chartered Accountants and Registered Auditors
20th July 2011**

**146 New London Road
Chelmsford, Essex, CM2 0AW**



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There is no charge for an initial consultation

Registered Auditors and Chartered Tax Advisers

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David C Drain Eric D Williams Stewart P Martin
Francis V Whitbread Ray Crace Debbie J Wakefield FCCA

Registered Office: 146 New London Road, Chelmsford, Essex, CM2 0AW
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Essex County Scout Council

PRESIDENT

The Lord Petre, Lord Lieutenant of Essex

VICE PRESIDENTS

M C Treacher MBE

L A Jordan DL

J C Bailey

Miss D Griffiths (to August 2010)

G Courtauld Vice Ld-Lt of Essex

THE COUNTY EXECUTIVE COMMITTEE

Ex Officio Trustees

P J Stennett, County Chairman

B H Rolf CPFA, County Treasurer

Mrs J Dear, County Commissioner

Mrs T Webster, County Secretary

M Falder, County Scout Network Commissioner

Nominated Trustees

D Fenton

Mrs S Griffiths

J Kerby

K Howarth

Elected Trustees

R Gale

M Mills

J Mullender

P Walker

Co-opted Trustee

P Lambert

Bankers

Barclays Bank, 2 High Street,
Chelmsford, CM1 1BG

Auditors

Edmund Carr, 146 New London Road,
Chelmsford, CM2 0AW

Insurance Brokers

Merenda & Company Ltd, 34 Ness Road,
Shoeburyness, SS3 9DF

**Charity
Registration No.** 302097

**The Scout
Association No.** 117

**Contact
Address** 6 Further Meadow, Writtle,
Chelmsford, CM1 3LE

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