

iscOUT **icOUNT**

**Essex Scouts
Trustees' Report & Statement of Accounts
2009/10**



ESSEX
essexscouts.org.uk

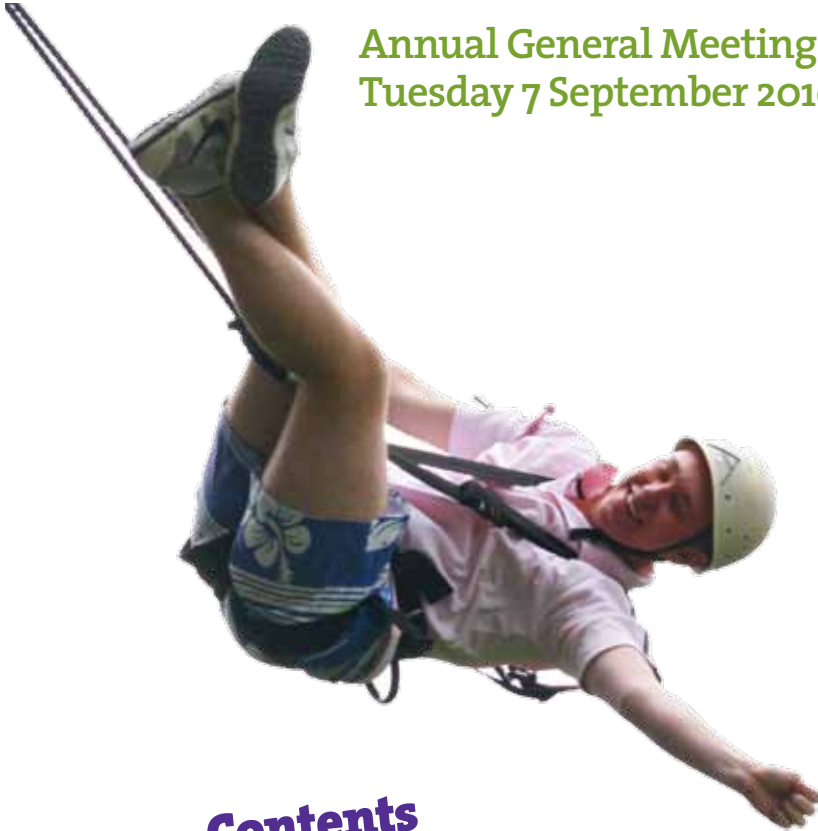


Essex County Scout Council

Trustees' Report & Statement of Accounts

2009/10

Annual General Meeting
Tuesday 7 September 2010



Contents

Trustees' Report	5
Report of the County Treasurer	12
Key Figures	15
Statement of Accounts	16-31
List of Donations Received	21
Independent Auditor's Report	32

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 5 July 2010 and signed on their behalf by the County Chairman and County Treasurer.

Trustees' Report from The County Executive Committee 2009 / 2010

Structure, Governance & Management

Statement of Trustees' Responsibilities

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 of 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 the 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 18-25 year olds 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.

Report of the Trustees The County Executive Committee

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 c120 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 background, 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 these volunteers are the most valuable asset and resource, without whom it would not be possible to provide Scouting to the young people of our County. 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. Our 2010 membership census showed a further increase of 2.6% for the year (2.5% growth seen in 2009), with a total membership in 2010 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 2009/10.

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

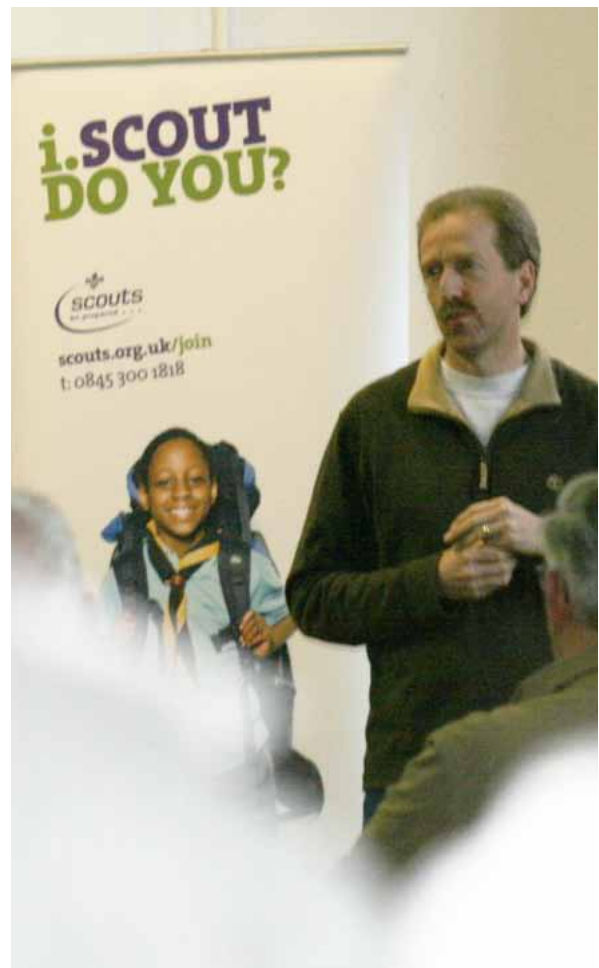
The business of the County Executive Committee is conducted through sub-Committees dealing with specific areas, with the Executive Committee meeting five times during the year. A member of the Essex International Jamboree Management Committee remains a part of the County Executive Committee and provides regular updates on progress.

During the year, there were some changes in the membership of the County Executive Committee, as follows:

- Barry Cousins, County Secretary stepped down at the AGM in September 2009, having served in that role for five years. Bill Marshall took on the acting County Secretary role at that time as a part of his duties as County Organising Commissioner. Theresa Webster was co-opted on to the County Executive Committee, taking over the County Secretary role in March 2010.
- Stuart Watson, our County Scout Network Commissioner, announced in February 2010, that he wished to stand down from his role, due to pressure of work. Martin Falder, the Network Advisor for the Morphians Network, was appointed as County Scout Network Commissioner with effect from 1st March 2010.

Bill Marshall, our County Organising Commissioner and a full time employee of the County Executive Committee, retired at the end of March 2010, having undertaken that role since July 1995. The members of the Executive Committee would like to thank Bill for his service and dedication to the role, and wish him a long, happy and healthy retirement. Bill's retirement was marked with a surprise party and presentation of gifts to remind him of his Scouting days.

During the year, a new management and governance structure was implemented to support operations at the **Skreens Park Activity Centre**. The **Skreens Park Management Committee** is now responsible for the strategic management, development, marketing and financial viability of Skreens Park, with membership broadened to include external stakeholders and users of the centre. The Executive's aim is to establish Skreens Park as a centre of excellence for the provision of activities in support of the Scout Association's balanced programme for young people. A separate **Operations Committee** has been established, which is responsible for the day to day management activities undertaken by the Centre Manager and his team. We continue to make progress with key projects at the site, albeit progress has been slower than anticipated as a result of issue outside of our control:



Access Road – Agreement was reached in 2007 for the County to purchase a strip of land on which it is 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. Legal proceedings encountered last year have been resolved with final discussions underway with the landowners before the land sale can proceed. The second phase of construction (i.e. building the new road across the field) and completing the project is to be undertaken as soon as the land purchase can be completed.

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, we have installed an emergency supply to see the site through the 2009 and 2010 camping seasons. 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 2009 we were unsuccessful with an application for planning permission to construct storage facilities and a new crew quarters on the site and are in the process of submitting a revised planning application. Once planning approval has been obtained, we will obtain quotes for the various work, and agree a development schedule covering the next few years.

The **Thriftwood County HQ and Training Centre** continued to be managed during 2009, 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 in November 2009, and a decision made to extend the arrangement for a further twelve months, to the end of 2010.

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.



Initial planning for the 17th Essex International Jamboree in 2012 is underway, with the Jamboree Chief and supporting Executive Management Team appointed, together with the six Departmental Directors. It has been decided that 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. As a result of the dates being pushed back by a few weeks (to avoid a clash with the main Olympic event), it is regrettable that certain of the overseas contingents will not be able to attend, due to the differing school holiday dates, although we are still planning for it being a large event.

The Essex Scout Network continues to provide first class Scouting for young people in the 18–25 age range, with the Essex Network seen as one of the strongest in the country. Essex Network has also been engaged with

various National initiatives (including the recruitment of students at Essex University) and remains at the forefront of national development of the section. The County Scout Network Commissioner provides a report to each Executive Committee.

Special mention should go to the County Communications team who, over the last two years, have revitalised the way we communicate across the county, with ongoing development of our internet presence through our website and other social media, and the introduction of a new email news and information service to all adults in Essex Scouts with an email address – if you don't currently receive anything and have an email address, then please sign up. The implementation of these new forms of communication across the County have resulted in improved knowledge of events/activities/projects/initiatives, resulting in enhanced attendance and increased delivery of adventurous activities to young people. During the year, the team have continued to provide support to Districts to help them manage their internal and external communications more effectively, leading to a clear and consistent style and delivery of key messages and, overall, improving recognition of the Scouting brand.

The County Development Plan describes the high-level objectives and actions that Essex Scouts will work towards, to achieve the national vision for Scouting. In support of the plan, we have created a new full time role within the County and, from the beginning of April 2010, will be employing a Local Development Officer who will offer more direct support to local Scouting to develop and help deliver locally based development projects and initiatives. Further support will also



be given to local Scout Groups and Districts with the production of their own development plans to ensure that there are joined up local strategic & operational plans for the continued growth and development of Scouting in the County. The employment of a Local Development Officer will enable us to deliver more co-ordinated and well managed development projects that are aligned to the County/ National vision, and help to ensure that opportunities are given for more young people & adults to participate in the adventurous activities offered through Scouting in Essex.

A major source of funding for Essex Scouts is the Norman Garon Trust (the Trust). Shortly after the financial year-end, the Trust was advised that the lessee of part of Garon Park had entered into administration, with the Trust taking over direct control of that part of the park in May 2010. The Trust has advised Essex Scouts that there will be a substantial impairment to their income in the current year, as a result of the Trust taking over direct

control, with it anticipated that this will not be restored until 2011. There is likely to be a twofold impact as a result of this temporary loss of income, namely a reduction in the amount of funds available for distribution by the County grants Board and, secondly, a restriction on the amount of Capital available to undertake further projects across the County. It should be noted that funding remains in place to complete the road and water main development at the Skreens Park Activity Centre.

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. We need to continue our efforts in recruiting even more volunteers to work with our young people, so that we can do away with the waiting lists and increase our membership even more – the people are out there, we just need to find the right role for them! Yet again, the continued hard work and dedication of all those involved in providing first class Scouting to the young people of Essex has resulted in the membership across the County increasing this year, for which all are to be congratulated, with Essex maintaining its position as one of the largest Scout Counties in the country – **WELL DONE AND THANK YOU ALL!**

Paul Stennett
County Chairman
5 July 2010



Report of the County Treasurer 2008/9

It gives me great pleasure to present the accounts of the Essex County Scout Council for 2009/10. There was a surplus on the General County Fund of £14,691 for the year and a balance of £105,249 at the end of the year. There were small deficits on the accounts for Thriftwood and Adult Training. The Skreens Park Camp Site had another very successful season with a surplus of £4,703, despite the site being closed for a month while the first part of the new road was laid. 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 22 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
5 July 2010



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 Scout 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 Essex County Scout 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.

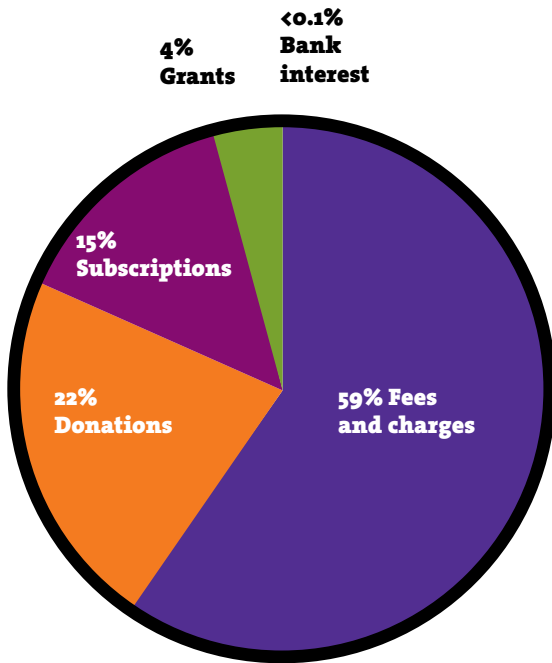
To achieve this, the Essex County Scout Council will work within the policies and procedures laid down by The Scout Association, and encourage and support all Districts in so doing. The Commissioners will provide information to, and ensure appropriate consultation with, County employees and volunteer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

Prime responsibility for these matters lies with the Trustees and the County Commissioner and her 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.

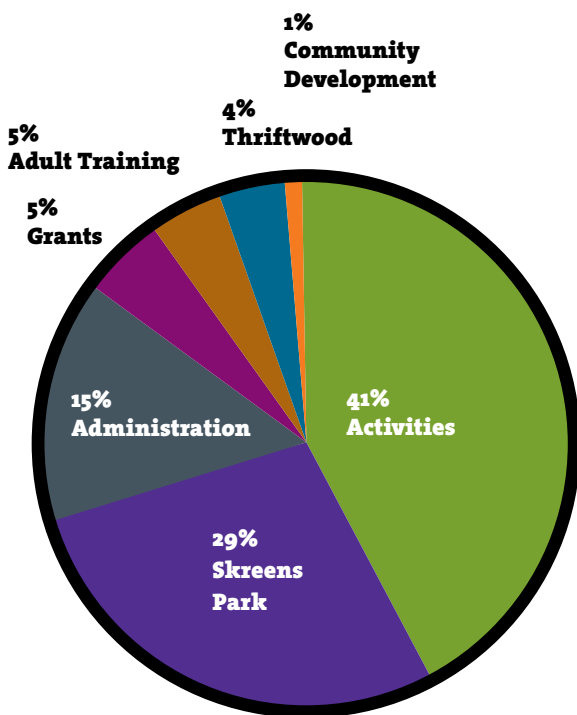
Key Figures 2009/10

Where the money came from



	2009/10	2008/09
	£	£
Fees and charges	333,492	787,487
Donations	125,773	194,020
Subscriptions	82,974	76,578
Grants	20,955	20,140
Bank interest	403	19,972
	563,597	1,098,197

Where the money was spent



	2009/10	2008/09
	£	£
Activities	204,163	712,634
Skreens Park	139,296	188,994
Administration	70,911	73,597
Grants	25,387	16,630
Adult Training	22,817	12,181
Thriftwood	19,381	42,243
Community Development	5,799	65,973
	487,754	1,112,252

STATEMENT OF FINANCIAL ACTIVITIES CONSOLIDATED SUMMARY 2009/10

	<i>Notes</i>	General <i>Note 20</i> £	Designated <i>Note 21</i> £	Total £	<i>2008/09</i> £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	4	1,699	124,074	125,773	194,020
Activities for generating funds	13	-	13,009	13,009	9,612
Investment income		140	263	403	19,972
Incoming resources from charitable activities		304,222	120,190	424,412	874,593
Total incoming resources		306,061	257,536	563,597	1,098,197
Resources expended					
Cost of generating funds					
Cost of goods sold	13	-	9,345	9,345	6,350
Charitable activities		220,459	187,039	407,498	1,039,929
Governance costs	3	70,911	-	70,911	65,973
Total resources expended	2	291,370	196,384	487,754	1,112,252
Net incoming / (outgoing) resources		14,691	61,152	75,843	(14,055)
Balance at 1 April		90,558	366,725	457,283	471,338
Balance at 31 March		105,249	427,877	533,126	457,283

BALANCE SHEET AS AT 31 MARCH 2010

	Notes	2010		2009	
		£	£	£	£
Net Fixed Assets	6		959,783		962,783
Current Assets					
Stocks		11,791		10,313	
Sundry Debtors		7,251		5,836	
Payments in Advance		807		9,946	
Cash	7	1,072,770		965,836	
		<u>1,092,619</u>		<u>991,931</u>	
Less Current Liabilities					
Sundry Creditors		8,599		7,537	
Receipts in Advance	8	550,894		527,111	
		<u>559,493</u>		<u>534,648</u>	
Net Current Assets			533,126		457,283
Total Assets less Current Liabilities			<u>1,492,909</u>		<u>1,420,066</u>
Financed by					
General County Fund	20	105,249		90,558	
Designated Funds					
Screens Park Camp Site		58,429		53,726	
Capital Development	9	255,929		199,967	
Norman Garon Grants	10	35,596		32,955	
Building Grants	11	7,030		7,543	
Special Needs		5,761		5,597	
Activity Teams	12	18,953		20,541	
Scout and Guide Jamboree	12	46,179		46,396	
Total Usable Reserves		<u>533,126</u>		<u>457,283</u>	
Capital Financing Reserve	6	959,783		962,783	
Total Unrestricted Funds			<u>1,492,909</u>		<u>1,420,066</u>
Charity's Funds			<u>1,492,909</u>		<u>1,420,066</u>

Paul Stennett
County Chairman

Bryan Rolf CPFA
County Treasurer

NOTES TO THE ACCOUNTS

- 1. Accounting policies**
- 2. Analysis of charitable activities costs**
- 3. Analysis of governance costs**
- 4. Donations**
- 5. Grants**
- 6. Fixed assets**
- 7. Cash**
- 8. Receipts in advance**
- 9. Capital Development Fund**
- 10. Norman Garon Grants Fund**
- 11. Building Grants Fund**
- 12. Activity Teams**
- 13. Skreens Park**
- 14. Employees' remuneration**
- 15. Trustees' expenses**
- 16. Headquarters subscriptions**
- 17. East Anglian Region**
- 18. County activities**
- 19. Summary Revenue Account**
- 20. General County Fund**
- 21. Designated Funds**
- 22. Analysis of Net Assets**

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 **£11,803** (2008/09: £13,376).

(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	9,345	-	-	9,345
Charitable activities	359,501	42,198	5,799	407,498
Governance costs	63,933	6,135	843	70,911
	432,779	48,333	6,642	487,754

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 **£2,644** in respect of audit services (2009 - £3,227).

	Youth Programme £	Adult Support £	Development £	Total £
Governance costs				
Office expenses	61,549	5,906	812	68,267
Audit fee	2,384	229	31	2,644
	63,933	6,135	843	70,911

4. Donations

The following donations were received during the year.

County Fund	£	Special Needs	£
County team members *	753	Hatfield Forest Scout Fellowship	250
Norman Garon Trust	550	Uttlesford District Council	100
P Stennett Esq	160		350
Lord Braybrooke	100		
R Dykes Esq	50		
G Courtauld Esq *	38	Norman Garon Grants fund	
R Newman Esq *	20	Norman Garon Trust	20,000
Sir Richard Butler	10		20,000
J C Bailey Esq *	6		
Lord Petre *	6		
L A Jordan Esq *	6	Capital Development Fund	
	1,699	Norman Garon Trust	99,450
Skreens Park		Mrs P Turtle *	188
Skreens Park crew members *	3,416		99,638
C & S Cox *	500		
Anon	170		
	4,086		
		Total Donations	125,773

** Indicates a donation made under gift aid*

5. Grants

The following grants were received during the year.

County Fund	£	Norman Garon Grants Fund	£
Essex County Council	14,060	The Scout Association	2,000
Essex Council for Voluntary Youth Service	4,895		
	18,955		2,000

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 **£940,613**. 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 **£3,079,238**. The current value of equipment, vehicles and stocks for insurance purposes is **£177,172**. . An analysis of the fixed assets is set out below.

	Mar 2010 £	Mar 2009 £		Mar 2010 £	Mar 2009 £
Skreens Park			Skreens Park		
Original acquisition	11,615	11,615	Climbing wall	46,765	46,765
Leaman House	286,081	286,081	Caravan	-	3,000
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
				959,783	962,783

7. Cash

	2010	2009
	£	£
Treasury deposit	350,000	350,000
Business base rate tracker	651,287	470,918
Current		
No 1 - County Treasurer	25,952	102,200
No 2 - Assistant County Secretary	195	166
No 3 - County Training Administrator	3,054	2,315
County Network	23,329	19,696
Cash held by activity teams		
Archery	1,131	825
Caving	3,625	3,509
Communications	3,245	7,831
First Aid and Ambulance	1,927	2,078
Mountaineering	5,027	3,062
Service Team	2,026	1,569
Water	1,972	1,667
	1,072,770	965,836

The balance on the No 1 current account included a number of uncleared cheques received between 26 and 31 March. £20,000 was transferred to the Business Base Rate Tracker Account on 1 April 2010.

8. Receipts in advance

The principal element of receipts in advance (**£550,894**) related to subscriptions for 2010/11, paid by Districts at the end of March. Of this sum, **£355,965** was paid to Headquarters in April. The sum of **£46,179** was held on behalf of Essex Girlguiding, in relation to the Essex Jamboree and the balance mainly relates to County subscriptions for 2010/11. 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 balance on the fund at the end of the year was **£255,929** (£199,967 in 2008/09). This money will be used principally to finance the new road 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 2009/10.

	£		£
<u>Support for county activities</u>		<u>Start-up grants</u>	
County caving team	1,000	<u>Beaver Scouts</u>	
Making waves project	787	1st Stebbing	200
		Orsett and Bulphan	200
<u>Building and equipment grants</u>		3rd Ongar	200
Silver End	4,000	<u>Cub Scouts</u>	
1st Kelvedon & Feering	3,000	3rd Shoebury	200
Adventures Offshore	2,000		
1st Chelmsford	1,500	<u>Scouts</u>	
1st Ingatestone & Fryerning	1,000	1st St Osyth	200
Prances	1,000		
4th Dovercourt	1,000	<u>Explorer Souts</u>	
4th Canvey Island	500	Caesaromagus - Chelmsford	200
Southend Estuary	500	Phoenix - Billericay and Wickford	200
1st Beacon Hill	500	Halstead & CV Young Leaders' Unit	200
1st Little Oakley	500		
4th Dovercourt	250		
Southend Gang Show	250		
			19,387

Grants totalling **£32,312** have been approved but not yet paid, leaving an available balance of **£3,284**.

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 2009/10.

	£		£
Kelvedon and Feering	2,000	4th Canvey Island	500
1st Chelmsford	1,500	Southend Estuary	500
Silver End	1,000	1st Little Oakley	500
			6,000

Grants totalling **£7,000** have been approved but not yet paid, leaving an available balance of **£30**.

12. Activity Teams

An analysis of the income and expenditure 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	46,396	56	273	(217)	46,178
County teams					
Archery	825	1,920	1,614	306	1,131
Caving	3,509	4,567	4,451	116	3,625
Communications	7,830	2,099	6,685	(4,586)	3,245
First Aid	2,078	1,198	1,349	(151)	1,927
Mountaineering	3,062	15,973	14,008	1,965	5,027
Service Team	1,569	969	512	457	2,026
Water	1,668	404	99	305	1,972
	20,541	27,130	28,718	(1,588)	18,953
	66,937	27,186	28,991	(1,805)	65,131

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 **£58,429** (£53,746 in 2008/09). A summary of the shop trading position is set out below.

	2009/10 £	2008/09 £
Opening stock	9,994	9,891
Purchases	9,858	6,453
	19,852	16,344
Closing stock	10,508	9,994
Value of goods sold	9,344	6,350
Sales	13,009	9,612
Surplus	3,665	3,262

14. Employees' remuneration

The Essex County Scout Council employed two full-time employees during 2009/10 and one part-time employee was made redundant in April 2009. A summary of the costs is shown below. A grant was received from the Essex County Council of about 50 % of the cost of the County Organising Commissioner. 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.

	2009/10	2008/09
	£	
Salaries	49,034	66,760
Redundancy costs	3,850	-
Social security costs	3,298	4,513
Statutory maternity pay recovery	-	(1,296)
Pension costs	11,803	13,376
	<u>67,985</u>	<u>83,353</u>

15. Trustees' expenses

Seven of the Essex County Scout Council Trustees were reimbursed travel expenses, totalling **£2,540** (seven Trustees, £2,146 in 2008/09)

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.

	2009/10	2008/09
	£	£
Receipts	339,748	331,192
Payments	339,748	331,192

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 2010/11. The County Scout Council's contribution is included under Activities (see note 18).

	£
Balance at 1 April 2009	6,643
Regional income	22,358
	<u>29,001</u>
Regional expenses	18,273
Balance at 31 March 2010	<u>10,728</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			
Fun day	9,823	9,148	675
Cub Scouts			
Incident hike		104	(104)
Scouts			
County hike	500	409	91
GIGA Camp	41,800	38,652	3,148
Tracks	822	515	307
Explorer Scouts			
WINTAC	17,462	19,050	(1,588)
Branded clothing	1,042	646	396
Flamboree	5,810	5,915	(105)
County information day		1,188	(1,188)
County Fellowship day		130	(130)
Awards Day	116	3,635	(3,519)
Essex Challenge		623	(623)
ESNAT (Awards team)	155	1,165	(1,010)
County Marathon	7,711	7,711	-
Essex badge	487	320	167
Essex Experience reunion	135	135	-
D of E Award Scheme	3,292	3,112	180
Social activities	1,639	1,639	-
East Anglia Region contribution		500	(500)
East Anglia Region	18,273	18,273	-
World Jamboree - unit	32,121	32,121	-
World Jamboree - selection	2,540	3,766	(1,226)
	<u>143,728</u>	<u>148,757</u>	<u>(5,029)</u>

19. Summary Revenue Account

SUMMARY REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2010

	Incoming resources £	Resources expended £	Surplus / (deficit) £	2008/09 £
General County Fund				
Membership Subscriptions	77,494	-	77,494	71,236
Administration	19,127	70,911	(51,784)	(44,941)
Community Development Officer	-	5,799	(5,799)	-
Adult Training	20,644	22,817	(2,173)	4,332
Thriftwood County Headquarters	18,900	19,381	(481)	1,384
County Network	26,168	23,705	2,463	(3,889)
County Activities	143,728	148,757	(5,029)	(7,130)
	306,061	291,370	14,691	20,992
Designated Funds				
Special Needs	2,874	2,710	164	(1,562)
Skreens Park Camp Site	100,168	95,465	4,703	24,094
Capital Development	99,793	43,831	55,962	16,062
The Essex Experience	-	-	-	(2,801)
Building Grants	5,487	6,000	(513)	(6,469)
Norman Garon Grants	22,028	19,387	2,641	(8,511)
Activity Teams	27,130	28,718	(1,588)	(3,075)
Scout and Guide Jamboree	56	273	(217)	(52,785)
Total Funds	563,597	487,754	75,843	(14,055)

20. General County Fund

GENERAL COUNTY FUND 2009/10									
Notes	Subs & admin £	Comm Dev Off £	Adult Training £	Thriftw ood HQ £	Scout Netw ork £	Activities (Note 18) £	Total £	2008/09 £	
Incoming resources									
Incoming resources from generated funds									
Voluntary income									
Donations	4	1,149	550				1,699	27,403	
Investment income		140					140	5,457	
Incoming resources from charitable activities									
Subscriptions		77,494					77,494	71,236	
Training fees			15,526				15,526	14,211	
Activity fees					26,168	143,728	169,896	96,393	
Camp fees and lettings				18,895			18,895	17,854	
Salaries grant	5	14,060					14,060	14,060	
Training, equipment and research grants	5	600	4,295				4,895	2,580	
Other income		3,178	273	5			3,456	632	
		95,332	-	20,094	18,900	26,168	143,728	304,222	216,966
Total incoming resources		96,621	-	20,644	18,900	26,168	143,728	306,061	249,826
Resources expended									
Charitable activities									
Pay	14		1,550				1,550	21,621	
Pension and NI costs	14		399				399	4,517	
Redundancy costs			3,850				3,850	-	
Activity costs					23,705	148,757	172,462	107,912	
Property maintenance				5,320			5,320	5,096	
Rates				1,698			1,698	1,617	
Energy and water				6,641			6,641	4,736	
Catering			2,539				2,539	1,347	
Hire of premises			4,738				4,738	3,840	
Travelling expenses			2,998				2,998	2,688	
Office expenses			11,992	161			12,153	4,066	
Wood badge grants			550				550	400	
Insurances				5,561			5,561	5,021	
		-	5,799	22,817	19,381	23,705	148,757	220,459	162,861
Governance costs									
Pay	14	28,920					28,920	27,425	
Pension and NI costs	14	9,157					9,157	7,512	
Equipment		628					628	1,255	
Travelling expenses		8,564					8,564	12,514	
Office expenses		12,188					12,188	7,266	
Insurances		881					881	1,056	
Audit fee	3	2,644					2,644	1,738	
Boundary review		-					-	509	
County Directory		1,910					1,910	1,910	
The Essex Adventure		3,791					3,791	2,504	
Annual report and AGM		2,228					2,228	2,284	
	3	70,911	-	-	-	-	70,911	65,973	
Total resources expended		70,911	5,799	22,817	19,381	23,705	148,757	291,370	228,834
Net incoming / (outgoing) resources		25,710	(5,799)	(2,173)	(481)	2,463	(5,029)	14,691	20,992
Balance at 1 April							90,558	64,765	
Fund transfer							-	4,801	
Balance at 31 March							105,249	90,558	

21. Designated Funds

DESIGNATED FUNDS 2009/10									
Notes	Skreens Park (note 13)	Capital Develop't (note 9)	Grants		Special Needs	Activity teams (note 12)	Jamboree	Total	2008/09
	£	£	N Garon (note 10)	Building (note 11)	£	£	£	£	£
Incoming resources									
Incoming resources from generated funds									
Voluntary income									
Donations	4	4,086	99,638	20,000	350			124,074	166,617
Activities for generating funds	13	13,009						13,009	9,612
Investment income									
Bank interest		35	155	28	7	4	34	263	14,515
Incoming resources from charitable activities									
Subscriptions				5,480				5,480	5,342
Activity fees		83,038			2,520	27,130	22	112,710	646,622
Grants	5		2,000					2,000	3,500
Other income								-	2,163
		83,038	-	2,000	5,480	2,520	27,130	22	120,190
Total incoming resources		100,168	99,793	22,028	5,487	2,874	27,130	56	257,536
Resources expended									
Cost of generating funds									
Value of goods sold	13	9,345						9,345	6,350
Charitable activities									
Pay		18,564						18,564	17,714
Pension and NI costs		5,545						5,545	4,565
Property maintenance		16,971						16,971	27,401
Energy and water		17,378						17,378	16,188
Equipment		1,869						1,869	3,706
Catering		1,539						1,539	1,409
Travelling expenses		5,354						5,354	5,077
Office expenses		4,038						4,038	1,728
Insurances		14,862						14,862	14,102
Skreens Park									
New road and water			33,388					33,388	85,730
Storage building fees			3,015					3,015	3,015
CCTV and premises alarm			7,428					7,428	-
Bungalow fees			-					-	535
Leaman			-					-	1,474
Activity costs					2,710	28,718	273	31,701	652,066
Grants	10/11		19,387	6,000	-			25,387	42,358
		86,120	43,831	19,387	6,000	2,710	28,718	273	187,039
Total resources expended		95,465	43,831	19,387	6,000	2,710	28,718	273	196,384
Net incoming / (outgoing) resources									
		4,703	55,962	2,641	(513)	164	(1,588)	(217)	61,152
Balances at 1 April		53,726	199,967	32,955	7,543	5,597	20,541	46,396	366,725
Fund transfer									(4,801)
Balances at 31 March		58,429	255,929	35,596	7,030	5,761	18,953	46,179	427,877

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 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		427,877	427,877
General County		105,249	105,249
Capital financing	959,783		959,783
Total Unrestricted	959,783	533,126	1,492,909

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 2010, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 the Trustees and the Auditors

The trustees' responsibilities 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) are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors 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 the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in the Trustees' Report is not consistent with the financial statements, if the charity has not kept sufficient accounting records, if the financial statements are not in agreement with those accounting records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the state of the charity's affairs, as at 31 March 2010 and of its incoming resources and application of resources in the year then ended; and
- have been properly prepared in accordance with the Charities Act 1993.

***Edmund Carr LLP,
Chartered Accountants and
Registered Auditors,***

16 July 2010

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



**Audit and Accounting
Tax Planning and Compliance Services
Management Accounting and Book Keeping
BACS Approved Payroll Bureau
Corporate Financial Planning
Specialist Charity Services**

To view the full range of services available to you, please visit our website www.EdmundCarr.com

To make an appointment to discuss your requirements and to receive a quotation, please call Kristina Hampson on 01245 261818

There is no charge for an initial consultation

Registered Auditors and Chartered Tax Advisers

Edmund Carr LLP, 146 New London Road, Chelmsford, Essex, CM2 0AW, UK
+44 0 1245 261818 www.EdmundCarr.com

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
Registered in England & Wales - Partnership Number OC333955
Registered to carry out audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales



Essex County Scout Council

PRESIDENT

The Lord Petre, Lord Lieutenant of Essex

VICE PRESIDENTS

R Newman DL (to November 09)

M C Treacher MBE

L A Jordan DL

J C Bailey

Miss D Griffiths

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

B J Cousins, County Secretary (to Sep 09)

S Watson, County Scout Network Commissioner (to Feb 10)

M Falder, County Scout Network Commissioner (from Feb 10)

Nominated Trustees

D Fenton

Mrs S Griffiths

J Kerby

P Lambert

Elected Trustees

R Gale

M Mills

J Mullender

P Walker

Co-opted Trustees

Mrs T Webster, Acting County Secretary (from Mar 10)

Invited to attend

W Marshall, County Organising Commissioner, Acting Secretary (Sep 09 - Mar 10) [non-voting]

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

Website

essexscouts.org.uk



ESSEX

essexscouts.org.uk