

STROUD AND TETBURY DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1026324

Details

Status Registered

Legal form Other

Registered 1993-09-22

Register [View on the Charity Commission register](#)

Contact

Address District Scout Headquarters
Downton Road
Leonard Stanley
Stonehouse
Gloucestershire
GL10 3LT

Phone 07759322992

Email dc@stscouts.org.uk

Website www.stscouts.org.uk

Activities

Objects: 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

Activities: Scouting.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,006	£96,378	-	-
2024-03-31	£108,393	£124,739	-	-
2023-03-31	£99,365	£97,672	-	-
2022-03-31	£92,212	£88,748	-	-
2021-03-31	£76,736	£64,381	-	-

Trustees

Name	Role	Appointed
DAVID HALL		2026-03-31
Daniel Seamarks		2026-03-31
Harry Ballinger		2026-01-18
Mary Jones		2023-12-11
Paul Bentley		2026-01-28

Accounts



Stroud and Tetbury District Scout Council

Registered Charity No: 1026324

Trustees' Annual Report and Accounts

Address:

St Swithun's Hall, Downton Road, Leonard Stanley, Gloucestershire GL10 3LT

The Purpose of Scouting:

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

The Values of Scouting. As Scouts we are guided by these values:

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

The District's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Trustee Board, the members of which are the "Charity Trustees" of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair and Trustees and meets every 2 months. Members of the Trustee Board complete Being a Scouts Trustee learning within the

first 6 months of joining the Board. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

This District Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Trustees:

Tony Dover, (District Chair), Paul Bentley, (District Lead Volunteer), Keelan Tootall, Rhys Herschell-Burns (District Youth Lead), Chris Jones, (Chairman Appointments Advisory Committee), Keith Stanley, Mary Jones.

Reports

District Lead Volunteer

Another exciting year for Stroud and Tetbury with all our Groups getting out and about on camps, events and adventures. There have been many highlights with our Young People enjoying and achieving across the District.

Squirrels, Beavers, Cubs, Scouts and Explorers have all enjoyed a range of activities from traditional Scouting, such as camping, wide games, fires, cooking and pioneering, through to practicing circus skills, getting out on the water and playing Human Hungry Hippos! I have enjoyed being able to visit them in our Scouting



venues, watch them have fun and even have a go myself. The range of activities facilitated by the District's Leaders is huge and growing ever wider.

Our Young People have completed hundreds of nights away throughout the year. They have camped, had indoor sleepovers and completed expeditions both locally and around the UK. Events have ranged from individual Section's camps, Group camps, District Explorer events to multi Group events such as the sleepover held at Ninja Warrior in the Spring where nearly 80 Scouts from 7 different Groups had fun, (although I'm not sure we can call this one a "sleepover" as I understand not much sleeping was had). We also have had our Explorers completing elements of their Gold DofE in and around Fort William, an area I know well from my previous adventures.

Sections from across the District took part in Strategy, Evolution and Discover this year. These events offer something for all of our Young People with our more competitive Young People hitting the top of the Evolution leaderboard yet again, whilst those members taking a more leisurely approach propped up those leaderboards from the bottom! When I visited, I received lots of very positive comments and excited conversations from all that took part.



Our adult members have also been achieving. I was able to witness the presentation at Berkeley Castle where one of our Leaders, Tanwen Bird from 1st Minchinhampton, was awarded her King's Scout Award. Well Done, a fantastic achievement.

Other Leaders have also been working hard to complete mandatory training in a timely way, and to gain their, now optional, Wood Badge. Congratulations to all. Nights Away adult training is taking place with more Leaders gaining their Nights Away Permit. Our Nights Away assessors offered a supported assessment camp to all Leaders in the

District wishing to gain their Permit, have assessed individual Leaders throughout the year and support me with advice during the NAN approval process.

We now have a District Fellowship; they have been out and about including a visit to S&E. Thank you Colin for your support at S&E. The aim is to support our Fellowship members to take an active part within the District.

The DLV role is a very diverse role and is the "hinge" between Groups and HQUK & County. It's not just "getting out there" as I am constantly finding out. I have been

able to visit all the Groups in the District which means I've met more of the Sections and their Leaders and have had the privilege to present Awards to many Leaders. I have even been persuaded to run a Section meeting of wide games on Selsley common for one of the Scout Troops. Robbers and Bounty Hunters went down well with the Scouts, who were focused on gaining the shiny prize; only to be disappointed to discover it was a box of Pasta well wrapped in tin foil.

Part of my focus this year was to support the Groups through Transformation and the move to The Scouts' new system. There were mixed reactions across the District but all are now settling into the new processes and have been adjusting to our new role names. With the aim of promoting best practice in the District, the GLVs now meet termly, supporting each other and demonstrating great teamwork. This is proving dividends and assisting the newer GLVs.

Within the District all but two Groups have an active GLV, and we are actively recruiting for those two, with names almost in the frame. This is great news for S&T and a long time coming. Colette, GLV at 1st Minchinhampton, is supporting The Stanleys and it is now functioning as a group rather than as three separate Sections. The Section Leaders are supporting each other, the whole team is doing an absolutely great job and Colette is now supporting a potential GLV and recruiting a new Trustee Board, Thank you. I now have a potential GLV for Cranham and the deck will be complete. Filling these roles is key to ensuring our Groups are running correctly and in line with our Scouting Values.

I also have Ali, our 14-24 Team Lead, having regular meetings with the Explorer Leaders from all our Units, so again good news.

We are all aware that lots of admin happens behind the scenes, more so with our new systems in place and with the pressure for all to complete training in a timely way. A big thank you to all Stroud & Tetbury Lead Volunteers for supporting this, and a special thank you to Louise who has also supported our District Fellowship with their training compliance.



I have more aims to achieve in the short and long terms so continue to look for more adult support in many different areas. This will make us smarter and more effective as a District and in turn, as Groups. We hope to have an annual District event and to promote more involvement of Stroud and Tetbury Young People and Leaders at

international events. We need to recruit new Trustees to our Trustee Board to ensure governance, and to recruit more adults to support our operations and events. All in All, S&T is moving onwards and upwards which is due to all of the Leaders, their continual hard and selfless work, and hours they put in. Thank you.

Paul Bentley – District Lead Volunteer

District Youth Lead

In the last 12 months I have had the opportunity to get round most groups though there are still a few to visit. I have been invited to a number of camps this past year, from explorer camps to beaver overnights and to multigroup camps and of course larger camps such as Strategy and Evolution.

Probably the most important event this past year was the National Youth Forum. I was selected alongside our County Youth Lead and two leaders from across the county to take the Gloucestershire delegation to Oxford to attend the event in March this year. This was a great event that enabled the young people in attendance to voice their opinions and have their say. We completed a number of activities from youth voice promotion to looking at the recent Summit 25 decisions and deciding how we thought was best to help promote a better youth shaped scouting. All this information is being compiled into a report but the UK Youth Team and will help shape the vision for the next nine years.

Throughout the year I have attended a number of youth lead meet ups, whether that be at the youth lead support weekend or at other events such as All Wales Cub Fun Day in which a number of youth leads attended. These events help to continue my development and help to engage and expose us to different ways of thinking and different ideas.

Lastly, I have begun developing a 'programme' for our young leaders. The aim of this will be to provide a support network between the young leaders and ensure that both the young leaders and STYLE Team are getting adequate support. I am currently talking to the GARGOYLE team to help shape this.

Looking to the future, over the next year I intent on visiting the last couple of groups within the district and I am looking to expand the S&T Youth Team to ensure we can always get to everyone and to help push through some new ideas. I also hope to launch a couple of pilot projects to help engage young people at group and district levels.

Rhys Herschell-Burns – District Youth Lead

Young Leader Training

With Module A training now delivered exclusively online, Steve Jackson and Jacks Graham continue to offer Modules B to J at least once annually to the YLs in the District. Module K (First Aid masterclass) is offered by the County. Over the last 12 months, 3 training sessions have been delivered to 14 Young Leaders. A further training course is being held on 28th September.

Pennwood

The majority of camping bookings through the past year have been over weekends. It seems that many scout groups do not have week long summer camps. The range of groups have been the usual mix of scouts, guides, schools and other youth groups.

Bookings have come from our District, Dursley, Bristol, Cheltenham, Malvern, Birmingham, Gloucester, Swindon, Hereford, Somerset, various London groups, schools, DofE groups and several other youth groups. Looking through the forms we had approximately more than 2,500 people camping at the site. District groups also use the wooded area for bivouacs and other evening activities.

During the year the certificates have been renewed, for safety of fire extinguishers, alarms, electric plugs and gas. The trees had their bi-annual inspection, and remedial action taken. Three trees were felled, which required planning permission, (we are part of ancient woodland), and 3 new trees planted as replacements.

Many thanks are due to Paul Blanch for his help and support. Without him helping and looking after the site and the administration would be more difficult and time consuming. Thanks also to the District Fellowship for their cleaning of toilets and other necessary tasks.

More Volunteers to help are always very welcome.

Keith Stanley – Warden, Pennwood

District Headquarters – St Swithuns

Regular users and one-off bookings contribute to the running costs of the building that is used by The Stanleys Scout Group three sections, Beavers, Cubs and Scouts, as do Farriers Explorers. All health and safety requirements are up to date and the fire alarm installed that enables us to take overnight bookings that is now

permissible with the variation to the planning approval. New energy contracts deliver improved value with refunds secured from the previous sole supplier.

The recent gas main replacement in Downton Road saw Wales & West Utilities fail to reconnect the supply to the building although restoration of supply was finally achieved. Subsequent to this a new boiler has now been installed and hot water supply reinstated.

Tony Dover – District Chair

Scout Shop

The shop continues to operate well and make profits for the District.

The shop is run by Ali and Nutt and opens on Tuesday from 7-7:30 for collections or in person orders but is open 24/7 for posting orders.

We do serve a number of leaders in the District but there are many groups and sections that do not order badges or uniform from us. We sell at the same prices as all other retailers, our postage prices are cheaper and all profits are reinvested back in the District. If you don't buy from us at the moment please pop in or visit us online at <https://shop.stscouts.org.uk/>.

We are always looking for more help so if you can help with the shop when open or managing the online shop let us know. Thanks Ali & Nutt - shop@stscouts.org.uk

Ali Andrews – Team Leader, 14-24 Team

Explorers

Units continue to deliver a great program for Explorers in the District across our 4 Explorer Scout Units.

We've had a successful District Wintercamp and a number of Explorers have completed and continue to us to work towards their Top Awards.

Thanks as always to our amazing Leaders who give up their time each week and weekends, holidays to deliver for our Young People. If anyone is interested in joining the team let me know. Thanks Ali - alastair@explorerscouts.co.uk

Ali Andrews – Team Leader, 14-24 Team

**Census of District Membership
in Stroud and Tetbury
For the year ending
31st January 2025**

YOUTH MEMBERSHIP	
Squirrel Scouts	21
Beaver Scouts	209
Cub Scouts	212
Scouts	243
Explorer Scouts (including Young Leaders)	60
Network members	18
TOTAL YOUTH MEMBERSHIP	763

TOTALS	
TOTAL YOUTH MEMBERSHIP	763
TOTAL ADULT MEMBERSHIP	212
TOTAL MEMBERSHIP	975

Registered Charity Number: 1026324

**Report of the Trustees and Unaudited
Financial Statements for the year ended 31 March 2025
for
Stroud & Tetbury District Scout Council**

Dark Consulting Ltd
34c High Street
Yatton
North Somerset
BS49 4JA

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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STROUD & TETBURY DISTRICT SCOUT COUNCIL

Reference and Administrative Details For the Year ended 31 March 2025

Trustees:	A W Dover (Chair) P Bentley K Stanley K D Tootell C M Jones R Herschell-Burns
Address:	District Scout Headquarters Downton Road Leonard Stanley Stroud GL10 3LT
Registered Charity No:	1026324
Independent Examiner:	Dark Consulting Limited 34c High Street Yatton North Somerset BS49 4JA

STROUD & TETBURY DISTRICT SCOUT COUNCIL

Report of the Trustees For the Year ended 31 March 2025

The Trustees of the Stroud and Tetbury District Scout Council, which is a registered charity (number 102632), present their report together with the financial statements. It is administered by the members of the District Trustee Board who are also the charity's trustees. The membership of the Trustee Board who served during the year is shown on page 3. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives of the Charity: The objectives of the Charity are to support the local Groups in pursuit of the Scout Association objectives. The Scout Association objectives are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

The District is a trust established under its rules, which are common to all Scout Groups and Districts. Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

Organisation: The trustees are elected for a term of three years by the membership in accordance with the constitution.

ACHIEVEMENT AND PERFORMANCE

Review of Developments, Activities and Achievements: The Charity has continued to carry out its primary objectives during the year under review.

Financial Controls: Financial controls are carried out through the Trustees.

Investment Powers and Restrictions: The trustees are authorised to invest surplus funds in high interest bank accounts. There are no restrictions as to where the funds may be invested, but policy must be agreed by the Trustees.

FINANCIAL REVIEW

Principal funding sources: The main source of income during the year were membership fees, and subscriptions.

Reserves Policy: It is the policy of the Trustees that funds that have not been designated for a specific use should be maintained at a level equivalent to 12 months' expenditure. This level of reserves has been maintained throughout the year. At the end of the financial year,

funds in the sum of £3,073 (2024: £3,559) were reserved for the next year's Farriers Stomp event.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

Report of the Trustees For the Year ended 31 March 2025

Results: The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document: The charity is governed by Royal Charter granted 4 January 1912. The District Constitution was approved by the Annual General Meeting of the Stroud and Tetbury District Scout Council on 12th June 2024.

Recruitment and appointment of trustees: Members of the District Trustee Board are the charity trustees of the Stroud District. Only persons aged 18 and over may be full voting members of the District Trustee Board. The trustees are elected for a term of three years by the membership in accordance with the constitution. Trustees are also appointed in select scouting roles.

Risk Management: The Trustees have identified the major risks to which they believe the district is exposed. They have reviewed these and have established systems to mitigate them including strict control of appointments, health and safety issues relating to the physical environment and activities, internal financial controls and the provision of suitable insurance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities: The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on 12th September 2025 and signed on its behalf
by:

A W Dover

A W Dover
Trustee

Independent Examiner's Report to the Trustees of Stroud & Tetbury District Scout Council

Independent examiner's report to the trustees of Stroud & Tetbury District Scout Council

I report to the charity trustees on my examination of the accounts of Stroud & Tetbury District Scout Council (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect

- accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emma Dark AFA MIPA
Dark Consulting Ltd
34c High Street
Yatton
North Somerset
BS49 4JA

11th September 2025

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	31.3.25	31.3.24
INCOME AND ENDOWMENTS FROM			
Scout Activities	2	67,975	72,520
Charitable Activities	5		
Penn Wood Scout centre		8,727	11,764
St Swithuns Scout Centre		2,920	4,835
Explorers and Scout Activites		9,222	7,020
Other Trading Activities	3	13,834	11,625
Investment Income	4		-
Other Income	6	329	631
Total		<u>103,006</u>	<u>108,393</u>
EXPENDITURE ON			
Charitable Activites	7		
Penn Wood Scout centre		6,351	8,881
St Swithuns Scout Centre		5,879	16,510
Stonehouse Scout Centre		- 692	
Explorers and Scout Activites		12,148	18,470
District Scout Activities		60,735	62,188
Scout shop cost of goods sold		11,957	18,689
Total		<u>96,378</u>	<u>124,739</u>
NET INCOME		6,629	(16,346)
RECONCILIATION OF FUNDS			
Total Funds brought forward		104,301	120,647
TOTAL FUNDS CARRIED FORWARD		<u>110,930</u>	<u>104,301</u>

The notes form part of these financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION 31 MARCH 2025

	Notes	31.3.25	31.3.24
FIXED ASSETS			
Tangible Assets	10	568	2,054
CURRENT ASSETS			
Stocks	11	15,045	17,277
Debtors	12	11,630	26,043
Cash at Bank		120,321	100,284
		146,996	143,604
CREDITORS			
Amounts falling due within one year	13	(36,635)	(41,358)
NET CURRENT ASSETS			
		110,361	102,246
TOTAL ASSETS LESS CURRENT LIABILITIES		110,929	104,301
NET ASSETS			
		110,929	104,301
FUNDS	14		
Unrestricted funds		110,929	104,301
TOTAL FUNDS			
		110,929	104,301

The financial statements were approved by the Board of Trustees and authorised for issue on 12th September 2025, and were signed on its behalf by:

A W Dover

A Dover- Trustee

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102- reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland';

- The requirements of Section 7 of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimate useful life:

- Improvements to property - 15% on cost
- Plant and machinery - 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. SCOUT ACTIVITIES	31.3.25	31.3.24
Donations	6,941	8,030
Subscriptions	61,034	64,490
	<u>67,975</u>	<u>72,520</u>
 3. OTHER TRADING ACTIVITIES	 31.3.25	 31.3.24
District Activities	329	631
Shop Income	13,834	11,625
	<u>14,163</u>	<u>12,255</u>
 4. INVESTMENT INCOME	 31.3.25	 31.3.24
Deposit account interest	<u>0</u>	<u>0</u>
 5. INCOME FROM CHARITABLE ACTIVITIES	 31.3.25	 31.3.24
Penn Wood Scout Centre	8,727	11,764
St Swithuns Scout Centre	2,920	4,835
Explorer and Scout Activities	7,352	5,434
Farrier Income	1,870	1,586
	<u>20,869</u>	<u>23,618</u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. OTHER INCOME	31.3.25	31.3.24
Government grants	<u>0</u>	<u>0</u>

Government grants were received via Stroud District Council in response to the government's support for organisations affected by the COVID-19 pandemic.

7. CHARITABLE ACTIVITIES COSTS	31.3.25	31.3.24
Penn Wood Scout Centre	6,351	8,881
St Swithuns Scout Centre	5,879	16,510
Stonehouse Scout Centre	- 692	
Explorer and Scout Activities	12,148	18,470
District Scout Activities	86	1,540
Scout shop cost of goods sold	11,957	18,689
	<u>35,729</u>	<u>64,090</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustee's expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024, other than the return of funds incurred on behalf of the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incomes and expenditures in the comparative period were in respect of unrestricted funds.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. TANGIBLE FIXED ASSETS	Improvements to Property	Plant and machinery	Total
COST			
At 1 April 2024	56,632	15,053	71,685
Additions	-	-	-
At 31 March 2025	<u>56,632</u>	<u>15,053</u>	<u>71,685</u>
DEPRECIATION			
At 1 April 2024	56,632	12,999	69,630
Charge in year		1,486	1,486
At 31 March 2025	<u>56,632</u>	<u>14,485</u>	<u>71,116</u>
NET BOOK VALUE			
At 1 April 2024	-	2,054	2,054
At 31 March 2025	<u>-</u>	<u>568</u>	<u>568</u>

The freehold property consists of Penn Wood Scout Centre and St Swithuns Scout Centre. A transfer of the land in this title dated 2 August 1993 was made between The Woodland Trust and The Scout Association trust. The council operates from these two sites and is responsible for running costs. All property improvements costs have been capitalised and depreciated at 15% on cost.

11. STOCKS	31.3.25	31.3.24
Stocks	<u>15,045</u>	<u>17,277</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
Trade debtors	11,630	26,043
Other debtors	-	-
Prepayments and accrued income	-	-
	<u>11,630</u>	<u>26,043</u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN YEAR	31.3.25	31.3.24
Trade creditors	43,554	357
Other creditors	- 6,919	41,001
	<u>36,635</u>	<u>41,358</u>

14. MOVEMENT IN FUNDS	At 01.04.24	Net movement in funds	At 31.3.25
Unrestricted funds	104,301	6,629	110,930
TOTAL FUNDS	<u>104,301</u>	<u>6,629</u>	<u>110,930</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources Expended	Movement in Funds
Unrestricted funds	103,006	(96,378)	6,629
TOTAL FUNDS	<u>103,006</u>	<u>(96,378)</u>	<u>6,629</u>

15. RELATED PARTY DISCLOSURES

During the year the charity entered into transactions with related parties, in the ordinary course of business. Transactions entered into, and balances outstanding at 31 March 2025 are as follows:

Randwick Scout Group (RSG)

A Bingle and P Blanch, two trustees of the charity also served as trustees for RSG during the year.

Contributions from RSG during the year were £9,628 (2024: £8,883)

Contributions to RSG during the year were £390 (2024:nil)

Amount owed (to)/ from RSG at the year end: £nil (2024: £8,883)

STROUD & TETBURY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

INCOME AND ENDOWMENTS FROM	Notes	2025	2024
			£
Scout activities			
Donations	2	6,941	8,030
Subscriptions		61,034	64,490
Charitable activities	5		
Penn Wood Scout centre		8,727	11,764
St Swithuns Scout Centre		2,920	4,835
Explorers and scout activities		7,352	5,434
District Activities		329	631
Farriers Income		1,870	1,586
Other trading activities	3	13,834	11,625
Investment income	4		-
Total incoming resources		103,006	108,393
EXPENDITURE ON			
Charitable Activities			
Penn Wood Scout centre		6,351	8,881
St Swithuns Scout Centre		5,879	16,510
Stonehouse Scout Centre	-	692	
Explorers and scout activities		12,148	18,470
District Activities		86	1,540
Scout shop cost of good sold		11,957	18,689
		35,729	64,090

STROUD & TETBURY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

Support Costs

Admin, Audit & Accountancy fees	936	877
Adult Support & Training	330	150
Advertising & Marketing	-	42
Depreciation Expense	1,486	2,258
Donations	- 100	2,000
Donations - International Trips	-	2,608
Entertainment - 0%	- 290	- 10
Entertainment-100% business		-
Farriers/Stomp Expenses	3,618	1,864
General Expenses	239	99
Go Cardless	234	150
Insurance	6,056	5,769
IT Software and Consumables	310	90
Membership Fees - paid to County	43,536	41,746
Online Scout Manager	282	551
Power, Water	29	381
Printing & Stationery	94	89
Rent - Explorers	1,596	960
Repairs & Maintenance	767	24
Scout Shop - Postage, Freight & Courier	582	465
Subscriptions	-	28
Telephone & Internet	137	27
Travel Expenses	493	298
Uniform and badges	314	181
Young Leader (STYLE), Expenses		-
Total Resources Expended	60,648	60,648
Net Income/ (expenditure)	6,629	(16,346)

This page does not form part of the statutory financial statements.

Accounts



Stroud and Tetbury District Scout Council

Registered Charity No: 1026324

Trustees' Annual Report

Address:

St Swithun's Hall, Downton Road, Leonard Stanley, Gloucestershire GL10 3LT

The Purpose of Scouting:

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

The Values of Scouting. As Scouts we are guided by these values:

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

The District's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Trustee Board, the members of which are the "Charity Trustees" of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair and Trustees and meets every 2 months. Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

This District Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Trustees:

Tony Dover, (District Chairman), Paul Bentley, (District Lead Volunteer – appointed 8th September 2023), Ali Andrews, (District Explorer Scout Commissioner), Alex Bingle, (District Scout Network Commissioner), Keelan Tootall, Rhys Herschell-Burns (District Youth Lead – appointed 1st December 2023), Chris Jones, (Chairman Appointments Advisory Committee), Keith Stanley.

We were delighted with the appointment of Paul Bentley as District Commissioner, (now District Lead Volunteer), and of Rhys Herschell-Burns as District Youth Commissioner, (now District Youth Lead, (with Carol O'Donnell acting as DC for part of the year under review.

Reports

District Lead Volunteer

I was appointed DC for Stroud and Tetbury at the end of September 2023 so in the role starting in October. Previously I had been Akela with Slimbridge Cubs and then as their Scout Leader before applying for this. The DLV role is a very diverse role and not just “getting out there” as I am finding out. I have been able to visit all of the Groups in the District which means not all Sections yet but working on it. Lots of administration behind the scenes which needs to be completed timely. I have visited sections in the venues, at camps or activities throughout the District, and glad to say that activities are happening and with lots more planned. I was also at a joint Beaver Leaders meeting which was informative so well done to Mary for organising this and the Leaders for taking part. Thank you, and now looking to do the same for Cubs, Scouts etc, so an ADC for those please.

Aims - I have a few aims to achieve in the short term and long term so looking for support in many different areas. This will make us smarter and more effective as a District and in turn, as Groups. Looking at an annual District event as well as international events and

getting input from Stroud & Tetbury, both Young People and Leaders. We need a new Trustee Board which will work on two levels, Admin, Governance and the Operational and Events, so require a range of Trustees please. I have contacted local organisations for help but if any home-grown and Youth would be great. Thank you for those already on the Board and have been there some time, potentially wishing for a change but definitely more support and input needed.

Census – First time at completing for me, finished on time with support from Louise, Thank you. Ended up with District growth of 4% and since have had regular input from new Squirrels, Beavers, Cubs and Scouts wanting to join as well as starting a new Squirrel drey, credit to those Leaders involved, so keeping the district moving forwards.

Compliance – Still pushing for Groups / Sections to complete admin and keep up to date with DBS / Mandatory training, but the number of non-compliance is getting lower, I would say partly due to lack of GSL's to push this, so possibly a spreadsheet / chart to keep you up to date and support from your Group Boards, we do need more GSL etc please.

Transformation – In short, we need lots more Adult and Youth Leaders to get into Groups / Sections to fully support, we do have a good percentage who will “just” go through transformation and some who will need further support. I am asking that as we get new Young People requests to join sections, we ask their Parent if they would like to become a Parent Helper / potential Leader.

My own training and courses are going well, I was at Gilwell in March which covered lots of areas with another course (Cranham) later this year. We now have some HQ support to help restart Stonehouse.

NNA–Nights away training is taking place with our 3-person team ending with a supported camp in July / August, (dates to be confirmed). They also check the NAN forms first for me to approve.

Paul Bentley – District Lead Volunteer

Youth Commissioner (District Youth Lead)

I have now been in the youth lead role for five months and in that time, I have had the opportunity to visit different groups and section and attended some larger events. Travelling round the district has allowed me to meet the young people and tell them a little bit more about this role but also to talk to thew amazing leaders that keep their groups running. It has been great to see that there is a lot of youth shaped scouting happening throughout our district and the voices of young people are being listened too.

In April, myself and a few youth leads from around the county, travelled to Gilwell for the Youth Lead Support Weekend. This provided us the opportunity to meet other youth leads

from around the country, share ideas and take part in some informative sessions run by headquarters.

At the end of April, I had the chance to help run module B during the county Young Leader Module Day. It was great to young leaders from around the county enjoying this day of training.

Heading into May, I headed to Snowdonia with the district explorers for the bank holiday weekend pack full of activities and hikes. The explorers seemed to thoroughly enjoy this even if they were a little tired after the mountain hike! The week after, I attended the Randwick Wap where Randwick Scouts ran both the car parking and a brownie stall. The young people played a massive part in the event and there were smiles all around.

Looking into the future, I'm excited to continue my journey around the district, meeting more leaders and young people. I am looking forward to attending Strategy this year as well as Worcester District Camp to see how they run such an event. Lastly, I am excited to be heading out to Norway in July with the UK Roverway Contingent alongside Patrol 43 (Gloucestershire) of which Stroud and Tetbury are represented within.

Rhys Herschell-Burns – District Youth Lead

World Scout Jamboree 2023

Steve Jackson and 12 young people from Stroud & Tetbury District attended the 'much publicised' WSJ in South Korea in July/August 2023, as part of the Gloucestershire County Unit. Following selection in Autumn 2021, each participant successfully raised the £4000 fee for attending the WSJ and aside from receiving various donations, individuals undertook a wide variety of fundraising events, including some hedge cutting and tree felling at District HQ.

Arriving in Seoul amid a heatwave at the end of July 2023, rumours were already rife about the unpreparedness of the site. After 8 days in Seoul, the Unit moved to the south of the country and were the first UK unit to arrive at the WSJ site. After settling in and attending the opening ceremony, the Unit only had 3 days on site before UK Scouts made the decision to remove all our YP from the site. As publicised, the site was not in a good condition, sanitation wasn't great and there were safeguarding issues. Furthermore, many UK scouts had been hospitalised (albeit no-one from Gloucestershire required medical treatment). The Unit went back to Seoul for a further 8 days prior to returning to the UK. Despite not undertaking the 'full' Jamboree experience, all the young people gained much from the build-up and trip in terms of life skills and, in particular, they showed great resilience in the face of fairly arduous conditions.

Steve Jackson – Leader, Unit 81

International Service Team

Last July and August, myself and a group of leaders from Stroud and Tetbury attended the 25th World Scout Jamboree as part the International Service Team (IST) from the UK Contingent. This was an interesting experience and not at all what we were expecting as you probably all heard. We overcame many challenges while in South Korea to give the best experience possible to the young people from both the UK and the rest of the world. Despite the challenges we faced on site, we all made friends and made the best of the situation. Once back in the capital (Seoul), We primarily support our UK units ensuring everyone was happy and healthy and having a good time and although this many not have been a “normal” jamboree, the young people I spoke to were having a great time and thoroughly enjoying the experience.... albeit a unique one!

Thank you to the District team for helping enable both ourselves and the participants in attending this Jamboree, this is an experience that we won't forget any time soon!

Rhys Herschell-Burns – District Youth Lead

Young Leader Training

Steve Jackson and Jacks Graham continue to deliver the Young Leader modules to the Stroud & Tetbury District Young Leaders. In 2023/24, four sessions were organised and over 24 Young Leaders participated gaining knowledge in leadership, programme planning, behaviour management and first aid amongst other subjects. Four Young Leaders were awarded their Young Leader belts following completion of the four missions.

Pennwood

A lot of the camping bookings through the past year have been for weekends and there have been few vacancies. The range of groups has been the usual mix of scouts, guides, schools and other youth groups. Bookings have come from our District, Dursley, Bristol, Gloucester, Swindon, Hereford, Somerset, various London groups, schools DofE groups and several other youth groups. Looking through the forms we had more than 2300 people using the site, this an approximate number as not everyone completes the booking form!

November is a date to forget because on one of my regular site inspections I walked into the bunkhouse to be greeted by water cascading from the light fittings and the electric had tripped out, all we could do was turn off the water and wait for the flood to subside. After 2 or 3 days the shower had slowed enough to take some of the ceiling down to discover the leak. It was then we found a dead squirrel, a hole in the main water feed pipe, and that the electric and fire alarm cables had been chewed through to bare wire. All bookings through the remainder of November and December had to be cancelled. Repairs were made and a new fire alarm system installed. Thanks must go to Paul Blanch, Dan Wilkinson and Chris Barton for the work they have done at short notice.

The rain throughout November, December to the present has meant, because of soggy ground, fewer places available to camp. The ground has not had chance to dry out

properly and the grass has not yet regrown in the places that have been used. We pray for some sunshine.

I would like to ask leaders to plan ahead as space is short especially at the moment, we are almost full into October, and we have one booking for June 2025.

Keith Stanley – Warden, Pennwood

District Headquarters – St Swithuns

Regular users and one-off bookings contribute to the running costs of the building that is used by The Stanleys Scout Group three sections, Beavers, Cubs and Scouts, as does Farriers Explorers. All health and safety requirements up to date and the fire alarm installed that enables us to take overnight bookings that is now permissible with the variation to the planning approval. New energy contracts deliver improved value with refunds secured from the previous sole supplier.

The hall is also used for district activities including some Nights Away update sessions, Archery and Rifle shooting, and the District Trustee Board meetings.

Scout Shop

The shop is a great asset for the District with all profits returned to promote Scouting in the District.

We've had a busy year and continue to sell to our local leaders and parents but with the online shop we now serve many others across the whole Country.

We are pleased to say we have had a few more volunteers to help but are keen to expand the team, you don't need any experience and we are currently devising a rota system to make sure we give the best possible service.

If you can help drop us an email at shop@stscouts.org.uk and don't forget to make sure you order all your badges and uniform from us to ensure profits remain local!

Explorers

The Units in the District continue to serve out 14-17 year olds well and the amazing leadership teams provide a great weekly programme.

Tony Dover
District Chairman
On behalf of the District Board of Trustees

**Census of District Membership
in Stroud and Tetbury
For the year ending
31st January 2024**

YOUTH MEMBERSHIP	
Squirrel Scouts	12
Beaver Scouts	207
Cub Scouts	235
Scouts	242
Explorer Scouts (including Young Leaders)	94
Network members	10
TOTAL YOUTH MEMBERSHIP	800

TOTALS	
TOTAL YOUTH MEMBERSHIP	790
TOTAL ADULT MEMBERSHIP	225
TOTAL MEMBERSHIP	1,025

Registered Charity Number: 1026324

**Report of the Trustees and Unaudited
Financial Statements for the year ended 31 March 2024
for
Stroud & Tetbury District Scout Council**

Dark Consulting Ltd
34c High Street
Yatton
North Somerset
BS49 4JA

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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STROUD & TETBURY DISTRICT SCOUT COUNCIL

Reference and Administrative Details For the Year ended 31 March 2024

Trustees:	A W Dover (Chair) C O'Donnell (until: 7 Sep 23) P Bentley (appointed: 8 Sep 23) A C Andrews K Stanley K D Tootell A Bingle P Blanch (resigned 5 Jul 23) T J Mansbridge (term ended 15 June 23) C M Jones R Herschell-Burns
Address:	District Scout Headquarters Downton Road Leonard Stanley Stroud GL10 3LT
Registered Charity No:	1026324
Independent Examiner:	Dark Consulting Limited 34c High Street Yatton North Somerset BS49 4JA

STROUD & TETBURY DISTRICT SCOUT COUNCIL

Report of the Trustees For the Year ended 31 March 2024

The Trustees of the Stroud and Tetbury District Scout Council, which is a registered charity (number 102632), present their report together with the financial statements. It is administered by the members of the Executive committee, (now known as the District Trustee Board), who are also the charity's trustees. The membership of the Executive committee who served during the year is shown on page 3. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives of the Charity: The objectives of the Charity are to support the local Groups in pursuit of the Scout Association objectives.

The Scout Association objectives are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

The District is a trust established under its rules, which are common to all Scout Groups and Districts. Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

Organisation: The trustees are elected for a term of three years by the membership in accordance with the constitution.

ACHIEVEMENT AND PERFORMANCE

Review of Developments, Activities and Achievements: The Charity has continued to carry out its primary objectives during the year under review.

Financial Controls: Financial controls are carried out through the Trustees.

Investment Powers and Restrictions: The trustees are authorised to invest surplus funds in high interest bank accounts. During the year under review surplus funds were held with the Scout Association Short Term Investment Service. There are no restrictions as to where the funds may be invested, but policy must be agreed by the Trustees.

FINANCIAL REVIEW

Principal funding sources: The main source of income during the year were membership fees, subscriptions and government grants.

Reserves Policy: It is the policy of the Trustees that funds that have not been designated for a specific use should be maintained at a level equivalent to 12 months' expenditure. This level of reserves has been maintained throughout the year. At the end of the financial year, funds in the sum of £3,559 (2023: £3,559) were reserved for the next year's Farriers Stomp event.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

Report of the Trustees For the Year ended 31 March 2024

Results: The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document: The charity is governed by Royal Charter granted 4 January 1912. This District Constitution (revision number 2.00) was approved by a special meeting of the Stroud and Tetbury District Scout Council on 9 July 2014.

Recruitment and appointment of trustees: Members of the District Executive Committee are the charity trustees of the Stroud District. Only persons aged 18 and over may be full voting members of the District Executive Committee. The trustees are elected for a term of three years by the membership in accordance with the constitution. Trustees are also appointed in select scouting roles.

Risk Management: The Trustees have identified the major risks to which they believe the district is exposed. They have reviewed these and have established systems to mitigate them including strict control of appointments, health and safety issues relating to the physical environment and activities, internal financial controls and the provision of suitable insurance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities: The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on xx xxx 2024 and signed on its behalf by:

A W Dover
Trustee

Independent Examiner's Report to the Trustees of Stroud & Tetbury District Scout Council

Independent examiner's report to the trustees of Stroud & Tetbury District Scout Council

I report to the charity trustees on my examination of the accounts of Stroud & Tetbury District Scout Council (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect

- accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Emma Dark FCCA
Dark Consulting Ltd
34c High Street
Yatton
North Somerset
BS49 4JA

6th June 2024

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24	31.3.23
INCOME AND ENDOWMENTS FROM			
Scout Activities	2	72,520	57,079
Charitable Activities	5		
Penn Wood Scout centre		11,764	10,614
St Swithuns Scout Centre		4,835	6,211
Explorers and Scout Activities		7,020	10,615
Other Trading Activities	3	11,625	13,834
Investment Income	4	-	8
Other Income	6	631	1,004
Total		<u>108,393</u>	<u>99,365</u>
EXPENDITURE ON			
Charitable Activities	7		
Penn Wood Scout centre		8,881	6,509
St Swithuns Scout Centre		16,510	7,548
Explorers and Scout Activities		18,470	15,662
District Scout Activities		62,188	67,953
Scout shop cost of goods sold		18,689	-
Total		<u>124,739</u>	<u>97,672</u>
NET INCOME		- 16,346	1,693
RECONCILIATION OF FUNDS			
Total Funds brought forward		120,647	118,954
TOTAL FUNDS CARRIED FORWARD		<u><u>104,301</u></u>	<u><u>120,647</u></u>

The notes form part of these financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2024**

	Notes	31.3.24	31.3.23
FIXED ASSETS			
Tangible Assets	10	2,054	2,062
CURRENT ASSETS			
Stocks	11	17,277	27,521
Debtors	12	26,043	50,094
Cash at Bank		100,284	81,844
		143,604	159,459
CREDITORS			
Amounts falling due within one year	13	(41,358)	(40,875)
NET CURRENT ASSETS			
		102,246	118,584
TOTAL ASSETS LESS CURRENT LIABILITIES			
		104,301	120,647
NET ASSETS			
		<u>104,301</u>	<u>120,647</u>
FUNDS	14		
Unrestricted funds		104,301	120,647
TOTAL FUNDS			
		<u>104,301</u>	<u>120,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on **XX XXX 20XX**, and were signed on its behalf by:

A Dover- Trustee

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102- reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland';

- The requirements of Section 7 of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimate useful life:

- | | |
|----------------------------|---------------|
| - Improvements to property | - 15% on cost |
| - Plant and machinery | - 15% on cost |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. SCOUT ACTIVITIES	31.3.24	31.3.23
Donations	8,030	9,953
Subscriptions	64,490	47,126
	<u>72,520</u>	<u>57,079</u>
3. OTHER TRADING ACTIVITIES	31.3.24	31.3.23
District Activities	631	1,004
Shop Income	11,625	13,834
	<u>12,255</u>	<u>14,838</u>
4. INVESTMENT INCOME	31.3.24	31.3.23
Deposit account interest	<u>0</u>	<u>8</u>
5. INCOME FROM CHARITABLE ACTIVITIES	31.3.24	31.3.23
Penn Wood Scout Centre	11,764	10,614
St Swithuns Scout Centre	4,835	6,211
Explorer and Scout Activities	5,434	9,257
Farrier Income	1,586	1,358
	<u>23,618</u>	<u>27,440</u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. OTHER INCOME	31.3.24	31.3.23
Government grants	<u>0</u>	<u>0</u>

Government grants were received via Stroud District Council in response to the government's support for organisations affected by the COVID-19 pandemic.

7. CHARITABLE ACTIVITIES COSTS	31.3.24	31.3.23
Penn Wood Scout Centre	8,881	6,509
St Swithuns Scout Centre	16,510	7,548
Explorer and Scout Activities	18,470	15,662
District Scout Activities	1,540	444
Scout shop cost of goods sold	18,689	-
	<u>64,090</u>	<u>30,163</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustee's expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023, other than the return of funds incurred on behalf of the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incomes and expenditures in the comparative period were in respect of unrestricted funds.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. TANGIBLE FIXED ASSETS	Improvements to Property	Plant and machinery	Total
COST			
At 1 April 2023	56,632	12,803	69,435
Additions	-	2,250	2,250
At 31 March 2024	56,632	15,053	71,685
DEPRECIATION			
At 1 April 2023	56,632	10,741	67,373
Additions	-	2,258	2,258
At 31 March 2024	56,632	12,999	69,630
NET BOOK VALUE			
At 1 April 2022	-	2,062	2,062
At 31 March 2023	-	2,054	2,054

The freehold property consists of Penn Wood Scout Centre and St Swithuns Scout Centre. A transfer of the land in this title dated 2 August 1993 was made between The Woodland Trust and The Scout Association trust. The council operates from these two sites and is responsible for running costs. All property improvements costs have been capitalised and depreciated at 15% on cost.

11. STOCKS	31.3.24	31.3.23
Stocks	17,277	27,521
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
Trade debtors	26,043	38,782
Other debtors	-	9,825
Prepayments and accrued income	-	1,487
	26,043	50,094

13. CREDITORS: AMOUNTS FALLING DUE WITHIN YEAR	31.3.24	31.3.23
Trade creditors	357	1,949
Other creditors	41,001	38,926
	<u>41,358</u>	<u>40,875</u>

14. MOVEMENT IN FUNDS

	At 01.04.23	Net movement in funds	At 31.3.23
Unrestricted funds	104,301	(16,346)	120,647
TOTAL FUNDS	<u>104,301</u>	<u>(16,346)</u>	<u>87,955</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources Expended	Movement in funds
Unrestricted funds	108,393	(124,739)	-
TOTAL FUNDS	<u>108,393</u>	<u>(124,739)</u>	<u>(16,346)</u>

15. RELATED PARTY DISCLOSURES

During the year the charity entered into transactions with related parties, in the ordinary course of business. Transactions entered into, and balances outstanding at 31 March 2024 are as follows:

Randwick Scout Group (RSG)

A Bingle and P Blanch, two trustees of the charity also served as trustees for RSG during the year.

Contributions from RSG during the year were £8,883 (2023: £8,784)

Contributions to RSG during the year were nil (2023: nil)

Amount owed (to)/ from RSG at the year end: £8,883 (2023: £8,784)

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

INCOME AND ENDOWMENTS FROM	Notes	2024 £	2023 £
Scout activities			
Donations	2	8,030	9,953
Subscriptions		64,490	47,126
Charitable activities	5		
Penn Wood Scout centre		11,764	10,614
St Swithuns Scout Centre		4,835	6,211
Explorers and scout activities		5,434	9,257
District Activities		631	1,004
Farriers Income		1,586	1,358
Other trading activities	3	11,625	13,834
Investment income	4	-	8
Total incoming resources		108,393	99,365
EXPENDITURE ON			
Charitable Activities			
Penn Wood Scout centre		8,881	6,509
St Swithuns Scout Centre		16,510	7,548
Explorers and scout activities		18,470	15,662
District Activities		1,540	444
Scout shop cost of goods sold		18,689	-
		64,090	30,163

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

Support Costs			
Admin, Audit & Accountancy fees	877	-	898
Adult Support & Training	150		16
Advertising & Marketing	42		10
Depreciation Expense	2,258		5,544
Donations	2,000		1,235
Donations - International Trips	2,608		8,374

Entertainment - 0%	-	10	-
Entertainment-100% business		-	-
Farriers/Stomp Expenses		1,864	1,373
General Expenses		99	1,319
Go Cardless		150	189
Insurance		5,769	7,438
IT Software and Consumables		90	-
Membership Fees - paid to County		41,746	39,758
Online Scout Manager		551	473
Power, Water		381	-
Printing & Stationery		89	58
Rent - Explorers		960	1,410
Repairs & Maintenance		24	55
Scout Shop - Postage, Freight & Courier		465	685
Subscriptions		28	-
Telephone & Internet		27	-
Travel Expenses		298	104
Uniform and badges		181	323
Young Leader (STYLE), Expenses		-	43
Total Resources Expended		60,648	67,509
Net Income/ (expenditure)		(16,346)	1,693

This page does not form part of the statutory financial statements

Registered Charity Number: 1026324

**Report of the Trustees and Unaudited
Financial Statements for the year ended 31 March 2024
for
Stroud & Tetbury District Scout Council**

Dark Consulting Ltd
34c High Street
Yatton
North Somerset
BS49 4JA

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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Statement of Financial Position	8
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STROUD & TETBURY DISTRICT SCOUT COUNCIL

Reference and Administrative Details For the Year ended 31 March 2024

Trustees:	A W Dover (Chair) C O'Donnell (until: 7 Sep 23) P Bentley (appointed: 8 Sep 23) A C Andrews K Stanley K D Tootell A Bingle P Blanch (resigned 5 Jul 23) T J Mansbridge (term ended 15 June 23) C M Jones R Herschell-Burns
Address:	District Scout Headquarters Downton Road Leonard Stanley Stroud GL10 3LT
Registered Charity No:	1026324
Independent Examiner:	Dark Consulting Limited 34c High Street Yatton North Somerset BS49 4JA

STROUD & TETBURY DISTRICT SCOUT COUNCIL

Report of the Trustees For the Year ended 31 March 2024

The Trustees of the Stroud and Tetbury District Scout Council, which is a registered charity (number 102632), present their report together with the financial statements. It is administered by the members of the Executive committee, (now known as the District Trustee Board), who are also the charity's trustees. The membership of the Executive committee who served during the year is shown on page 3. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives of the Charity: The objectives of the Charity are to support the local Groups in pursuit of the Scout Association objectives.

The Scout Association objectives are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

The District is a trust established under its rules, which are common to all Scout Groups and Districts. Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

Organisation: The trustees are elected for a term of three years by the membership in accordance with the constitution.

ACHIEVEMENT AND PERFORMANCE

Review of Developments, Activities and Achievements: The Charity has continued to carry out its primary objectives during the year under review.

Financial Controls: Financial controls are carried out through the Trustees.

Investment Powers and Restrictions: The trustees are authorised to invest surplus funds in high interest bank accounts. During the year under review surplus funds were held with the Scout Association Short Term Investment Service. There are no restrictions as to where the funds may be invested, but policy must be agreed by the Trustees.

FINANCIAL REVIEW

Principal funding sources: The main source of income during the year were membership fees, subscriptions and government grants.

Reserves Policy: It is the policy of the Trustees that funds that have not been designated for a specific use should be maintained at a level equivalent to 12 months' expenditure. This level of reserves has been maintained throughout the year. At the end of the financial year, funds in the sum of £3,559 (2023: £3,559) were reserved for the next year's Farriers Stomp event.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

Report of the Trustees For the Year ended 31 March 2024

Results: The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document: The charity is governed by Royal Charter granted 4 January 1912. This District Constitution (revision number 2.00) was approved by a special meeting of the Stroud and Tetbury District Scout Council on 9 July 2014.

Recruitment and appointment of trustees: Members of the District Executive Committee are the charity trustees of the Stroud District. Only persons aged 18 and over may be full voting members of the District Executive Committee. The trustees are elected for a term of three years by the membership in accordance with the constitution. Trustees are also appointed in select scouting roles.

Risk Management: The Trustees have identified the major risks to which they believe the district is exposed. They have reviewed these and have established systems to mitigate them including strict control of appointments, health and safety issues relating to the physical environment and activities, internal financial controls and the provision of suitable insurance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities: The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on xx xxx 2024 and signed on its behalf by:

A W Dover
Trustee

Independent Examiner's Report to the Trustees of Stroud & Tetbury District Scout Council

Independent examiner's report to the trustees of Stroud & Tetbury District Scout Council

I report to the charity trustees on my examination of the accounts of Stroud & Tetbury District Scout Council (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect

- accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Emma Dark FCCA
Dark Consulting Ltd
34c High Street
Yatton
North Somerset
BS49 4JA

6th June 2024

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24	31.3.23
INCOME AND ENDOWMENTS FROM			
Scout Activities	2	72,520	57,079
Charitable Activities	5		
Penn Wood Scout centre		11,764	10,614
St Swithuns Scout Centre		4,835	6,211
Explorers and Scout Activities		7,020	10,615
Other Trading Activities	3	11,625	13,834
Investment Income	4	-	8
Other Income	6	631	1,004
Total		<u>108,393</u>	<u>99,365</u>
EXPENDITURE ON			
Charitable Activities	7		
Penn Wood Scout centre		8,881	6,509
St Swithuns Scout Centre		16,510	7,548
Explorers and Scout Activities		18,470	15,662
District Scout Activities		62,188	67,953
Scout shop cost of goods sold		18,689	-
Total		<u>124,739</u>	<u>97,672</u>
NET INCOME		- 16,346	1,693
RECONCILIATION OF FUNDS			
Total Funds brought forward		120,647	118,954
TOTAL FUNDS CARRIED FORWARD		<u><u>104,301</u></u>	<u><u>120,647</u></u>

The notes form part of these financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2024**

	Notes	31.3.24	31.3.23
FIXED ASSETS			
Tangible Assets	10	2,054	2,062
CURRENT ASSETS			
Stocks	11	17,277	27,521
Debtors	12	26,043	50,094
Cash at Bank		100,284	81,844
		143,604	159,459
CREDITORS			
Amounts falling due within one year	13	(41,358)	(40,875)
NET CURRENT ASSETS			
		102,246	118,584
TOTAL ASSETS LESS CURRENT LIABILITIES			
		104,301	120,647
NET ASSETS			
		<u>104,301</u>	<u>120,647</u>
FUNDS	14		
Unrestricted funds		104,301	120,647
TOTAL FUNDS			
		<u>104,301</u>	<u>120,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on **XX XXX 20XX**, and were signed on its behalf by:

A Dover- Trustee

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102- reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland';

- The requirements of Section 7 of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimate useful life:

- | | |
|----------------------------|---------------|
| - Improvements to property | - 15% on cost |
| - Plant and machinery | - 15% on cost |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. SCOUT ACTIVITIES	31.3.24	31.3.23
Donations	8,030	9,953
Subscriptions	64,490	47,126
	<u>72,520</u>	<u>57,079</u>
3. OTHER TRADING ACTIVITIES	31.3.24	31.3.23
District Activities	631	1,004
Shop Income	11,625	13,834
	<u>12,255</u>	<u>14,838</u>
4. INVESTMENT INCOME	31.3.24	31.3.23
Deposit account interest	<u>0</u>	<u>8</u>
5. INCOME FROM CHARITABLE ACTIVITIES	31.3.24	31.3.23
Penn Wood Scout Centre	11,764	10,614
St Swithuns Scout Centre	4,835	6,211
Explorer and Scout Activities	5,434	9,257
Farrier Income	1,586	1,358
	<u>23,618</u>	<u>27,440</u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. OTHER INCOME	31.3.24	31.3.23
Government grants	<u>0</u>	<u>0</u>

Government grants were received via Stroud District Council in response to the government's support for organisations affected by the COVID-19 pandemic.

7. CHARITABLE ACTIVITIES COSTS	31.3.24	31.3.23
Penn Wood Scout Centre	8,881	6,509
St Swithuns Scout Centre	16,510	7,548
Explorer and Scout Activities	18,470	15,662
District Scout Activities	1,540	444
Scout shop cost of goods sold	18,689	-
	<u>64,090</u>	<u>30,163</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustee's expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023, other than the return of funds incurred on behalf of the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incomes and expenditures in the comparative period were in respect of unrestricted funds.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. TANGIBLE FIXED ASSETS	Improvements to Property	Plant and machinery	Total
COST			
At 1 April 2023	56,632	12,803	69,435
Additions	-	2,250	2,250
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DEPRECIATION			
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Additions	-	2,258	2,258
At 31 March 2024	56,632	12,999	69,630
NET BOOK VALUE			
At 1 April 2022	-	2,062	2,062
At 31 March 2023	-	2,054	2,054

The freehold property consists of Penn Wood Scout Centre and St Swithuns Scout Centre. A transfer of the land in this title dated 2 August 1993 was made between The Woodland Trust and The Scout Association trust. The council operates from these two sites and is responsible for running costs. All property improvements costs have been capitalised and depreciated at 15% on cost.

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Trade creditors	357	1,949
Other creditors	41,001	38,926
	<u>41,358</u>	<u>40,875</u>

14. MOVEMENT IN FUNDS

	At 01.04.23	Net movement in funds	At 31.3.23
Unrestricted funds	104,301	(16,346)	120,647
TOTAL FUNDS	<u>104,301</u>	<u>(16,346)</u>	<u>87,955</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources Expended	Movement in funds
Unrestricted funds	108,393	(124,739)	-
TOTAL FUNDS	<u>108,393</u>	<u>(124,739)</u>	<u>(16,346)</u>

15. RELATED PARTY DISCLOSURES

During the year the charity entered into transactions with related parties, in the ordinary course of business. Transactions entered into, and balances outstanding at 31 March 2024 are as follows:

Randwick Scout Group (RSG)

A Bingle and P Blanch, two trustees of the charity also served as trustees for RSG during the year.

Contributions from RSG during the year were £8,883 (2023: £8,784)

Contributions to RSG during the year were nil (2023: nil)

Amount owed (to)/ from RSG at the year end: £8,883 (2023: £8,784)

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

INCOME AND ENDOWMENTS FROM	Notes	2024 £	2023 £
Scout activities			
Donations	2	8,030	9,953
Subscriptions		64,490	47,126
Charitable activities	5		
Penn Wood Scout centre		11,764	10,614
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Farriers Income		1,586	1,358
Other trading activities	3	11,625	13,834
Investment income	4	-	8
Total incoming resources		108,393	99,365
EXPENDITURE ON			
Charitable Activities			
Penn Wood Scout centre		8,881	6,509
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Explorers and scout activities		18,470	15,662
District Activities		1,540	444
Scout shop cost of goods sold		18,689	-
		64,090	30,163

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

Support Costs			
Admin, Audit & Accountancy fees	877	-	898
Adult Support & Training	150		16
Advertising & Marketing	42		10
Depreciation Expense	2,258		5,544
Donations	2,000		1,235
Donations - International Trips	2,608		8,374

Entertainment - 0%	-	10	-
Entertainment-100% business		-	-
Farriers/Stomp Expenses		1,864	1,373
General Expenses		99	1,319
Go Cardless		150	189
Insurance		5,769	7,438
IT Software and Consumables		90	-
Membership Fees - paid to County		41,746	39,758
Online Scout Manager		551	473
Power, Water		381	-
Printing & Stationery		89	58
Rent - Explorers		960	1,410
Repairs & Maintenance		24	55
Scout Shop - Postage, Freight & Courier		465	685
Subscriptions		28	-
Telephone & Internet		27	-
Travel Expenses		298	104
Uniform and badges		181	323
Young Leader (STYLE), Expenses		-	43
Total Resources Expended		60,648	67,509
Net Income/ (expenditure)		(16,346)	1,693

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
STROUD & TETBURY DISTRICT SCOUT COUNCIL

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2022**

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STROUD & TETBURY DISTRICT SCOUT COUNCIL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES	A Dover A H M Chestnutt (resigned 21.7.22) S Jackson A Andrews K Stanley K Tootell A Leach (deceased 2.10.21) A Bingle P Blanch Ms T J Mansbridge (appointed 16.9.21) C M Jones (appointed 16.9.21) R Herschell-Burns (appointed 16.9.21)
PRINCIPAL ADDRESS	Elm Farm High Street Kings Stanley Stonehouse Gloucestershire GL10 3JF
REGISTERED CHARITY NUMBER	1026324
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

STROUD & TETBURY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to support the local groups in pursuit of the Scout Association objectives. The Charity is a trust established under its rules, which are common to all Scout Groups and Districts. Trustees are appointed in accordance with the policy, organisation, and rules of the Scout Association.

The Scout Association objectives are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

Public benefit

The Trustees are aware of the public benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objectives of the Charity and the activities of the Charity are within the definitions of the Charitable Purposes as set down in the Act. The Trustees are not aware of any public detriment caused by the Charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the Charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities and achievements

The Charity has continued to carry out its primary objectives during the year under review.

Investment performance, powers and restrictions

The Trustees are authorised to invest surplus funds in high interest bank accounts. Currently surplus funds are held with the Scout Association Short Term Investment Service. There are no restrictions as to where the funds may be invested but no policy has to be agreed by the Trustees.

FINANCIAL REVIEW

Principal funding sources

The main sources of income during the year were membership fees, subscriptions and government grants. The total income for the year was £92,212 (2021: £76,736).

Grantmaking

The Charity made donations in the sum of £nil during the year to 31 March 2022 (2021: £36).

Investment policy and objectives

At present Trustees do not hold any 'invested' funds; instead funds are held in Charity business bank accounts.

Reserves policy

It is the policy of the Trustees that funds that have not been designated for a specific use should be maintained at a level equivalent to 12 months' expenditure. This level of reserves has been maintained throughout the year.

At the end of the financial year, funds in the sum of £3,765 (2021: £3,315) were reserved for the next year's Farriers Stomp event.

Going concern and COVID-19 impact

Scouting is continuing to operate within the District and the District has income and funds to support its functions. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by Royal Charter granted 4 January 1912. This District Constitution (revision number 2.00) was approved by a special meeting of the Stroud and Tetbury District Scout Council on 9 July 2014.

Recruitment and appointment of new trustees

Members of the District Executive Committee are the charity trustees of the Scout District. Only persons aged 18 and over may be full voting members of the District Executive Committee. The Trustees are elected for a term of three years by the membership in accordance with the constitution. Trustees are also appointed to the select scouting roles.

Risk management

The Trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and have established systems to mitigate them including strict control of appointments, health and safety issues relating to the physical environment and activities, internal financial controls and the provision of suitable insurance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on 25 January 2023 and signed on its behalf by:



A Dover - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STROUD & TETBURY DISTRICT SCOUT COUNCIL**

Independent examiner's report to the trustees of Stroud & Tetbury District Scout Council

I report to the charity trustees on my examination of the accounts of Stroud & Tetbury District Scout Council (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger Downes FCA
Institute of Chartered Accountants in England & Wales
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

25 January 2023

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Scout activities	2	53,988	42,557
Charitable activities	5		
Penn Wood Scout Centre		12,421	4,309
St Swithuns Scout Centre		3,604	850
Explorers and Scout activities		4,768	145
Other trading activities	3	15,919	2,105
Investment income	4	11	62
Other income	6	1,501	26,708
Total		92,212	76,736
EXPENDITURE ON			
Charitable activities	7		
Penn Wood Scout Centre		4,627	5,981
St Swithuns Scout Centre		15,473	8,203
Explorers and Scout activities		10,015	1,591
District Scout Activities		46,859	44,241
Scout shop cost of goods sold		11,774	2,863
Other		-	1,502
Total		88,748	64,381
NET INCOME		3,464	12,355
RECONCILIATION OF FUNDS			
Total funds brought forward		115,490	103,135
TOTAL FUNDS CARRIED FORWARD		118,954	115,490

The notes form part of these financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	10	6,525	7,876
CURRENT ASSETS			
Stocks	11	12,078	12,079
Debtors	12	62,347	37,032
Cash at bank		79,083	97,365
		<u>153,508</u>	<u>146,476</u>
CREDITORS			
Amounts falling due within one year	13	(41,079)	(38,862)
NET CURRENT ASSETS		<u>112,429</u>	<u>107,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		118,954	115,490
NET ASSETS		<u>118,954</u>	<u>115,490</u>
FUNDS	14		
Unrestricted funds		118,954	115,490
TOTAL FUNDS		<u>118,954</u>	<u>115,490</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2023 and were signed on its behalf by:



A Dover - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on cost
Plant and machinery	- 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. SCOUT ACTIVITIES		31.3.22	31.3.21
		£	£
Donations		3,767	3,495
Subscriptions		50,221	39,062
		<u>53,988</u>	<u>42,557</u>
3. OTHER TRADING ACTIVITIES		31.3.22	31.3.21
		£	£
District activities		2,118	-
Shop income		13,801	2,105
		<u>15,919</u>	<u>2,105</u>
4. INVESTMENT INCOME		31.3.22	31.3.21
		£	£
Deposit account interest		11	62
		<u></u>	<u></u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.3.22	31.3.21
	Activity	£	£
Penn Wood Scout Centre hire	Penn Wood Scout Centre	12,421	4,309
St Swithuns Scout Centre hire	St Swithuns Scout Centre	3,604	850
Explorer activities	Explorers and Scout activities	3,217	145
Farrier income	Explorers and Scout activities	1,551	-
		<u>20,793</u>	<u>5,304</u>
6. OTHER INCOME		31.3.22	31.3.21
		£	£
Government grants		1,501	26,708
		<u></u>	<u></u>

Government grants were received via Stroud District Council in response to the government's support for organisations affected by the COVID-19 pandemic.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Penn Wood Scout Centre	4,627	-	4,627
St Swithuns Scout Centre	15,473	-	15,473
Explorers and Scout activities	9,508	507	10,015
District Scout Activities	45,112	1,747	46,859
Scout shop cost of goods sold	11,774	-	11,774
	<u>86,494</u>	<u>2,254</u>	<u>88,748</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020 other than return of funds incurred on behalf of the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incomes and expenditures in the comparative period were in respect of unrestricted activities.

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 April 2021	55,427	11,761	67,188
Additions	1,370	-	1,370
	<u>56,797</u>	<u>11,761</u>	<u>68,558</u>
At 31 March 2022			
DEPRECIATION			
At 1 April 2021	52,256	7,056	59,312
Charge for year	957	1,764	2,721
	<u>53,213</u>	<u>8,820</u>	<u>62,033</u>
At 31 March 2022			
NET BOOK VALUE			
At 31 March 2022	<u>3,584</u>	<u>2,941</u>	<u>6,525</u>
At 31 March 2021	<u>3,171</u>	<u>4,705</u>	<u>7,876</u>

The freehold property consists of Penn Wood Scout Centre and St Swithuns Scout Centre. A transfer of the land in this title dated 2 August 1993 was made between The Woodland Trust and The Scout Association Trust. The council operates from these two sites and is responsible for all running costs. All property improvements costs have been capitalised and depreciated at 15% on cost.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. STOCKS

	31.3.22	31.3.21
	£	£
Stocks	12,078	12,079

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	19,152	35,229
Other debtors	38,165	-
Prepayments and accrued income	5,030	1,803
	62,347	37,032

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	294	66
Other creditors	40,785	38,796
	41,079	38,862

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	115,490	3,464	118,954
TOTAL FUNDS	115,490	3,464	118,954

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	92,212	(88,748)	3,464
TOTAL FUNDS	92,212	(88,748)	3,464

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	103,135	12,355	115,490
TOTAL FUNDS	<u>103,135</u>	<u>12,355</u>	<u>115,490</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,736	(64,381)	12,355
TOTAL FUNDS	<u>76,736</u>	<u>(64,381)</u>	<u>12,355</u>

15. RELATED PARTY DISCLOSURES

During the year the charity entered into transactions with related parties, in the ordinary course of business. Transactions entered into, and balances outstanding at 31 March 2022, are as follows:

	2022 £	2021 £
Randwick Scout Group (RSG)		
A Bingle and P Blanch, two trustees of the charity also served as a trustees for RSG during the year		
Contributions from RSG during the year were £7,729 (2021: £6,372)		
Contributions to RSG during the year were £40 (2021: £nil)		
Amount owed (to) / from RSG at the year-end	(40)	6,372

STROUD & TETBURY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Scout activities		
Donations	3,767	3,495
Subscriptions	50,221	39,062
	53,988	42,557
Other trading activities		
District activities	2,118	-
Shop income	13,801	2,105
	15,919	2,105
Investment income		
Deposit account interest	11	62
Charitable activities		
Penn Wood Scout Centre hire	12,421	4,309
St Swithuns Scout Centre hire	3,604	850
Explorer activities	3,217	145
Farrier income	1,551	-
	20,793	5,304
Other income		
Government grants	1,501	26,708
	92,212	76,736
Total incoming resources		
EXPENDITURE		
Charitable activities		
Rent and rates	2,511	345
Insurance	4,277	4,093
Light and heat	1,563	3,691
Repairs & Maintenance	11,480	8,626
General and office expenses	3,918	1,239
Cost of goods sold	10,270	1,583
Cleaning	1,343	1,113
Explorer equipment	128	20
Explorer activities costs	5,739	1,038
County & National levy charges	41,007	32,138
Other direct expenses	514	153
Telephone and broadband	785	803
Improvements to property	957	5,793
Plant and machinery	1,764	1,764
District activities costs	238	161
Grants to institutions	-	36
	86,494	62,596

This page does not form part of the statutory financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
Support costs		
Finance		
Bank charges	465	283
Governance costs		
Accountancy and legal fees	1,789	1,502
Total resources expended	88,748	64,381
Net income	3,464	12,355

This page does not form part of the statutory financial statements

STROUD AND TETBURY DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1026324

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
STROUD & TETBURY DISTRICT SCOUT COUNCIL**

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2021**

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STROUD & TETBURY DISTRICT SCOUT COUNCIL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES

A Dover
A H M Chestnutt
S Jackson
A Andrews
K Stanley
K Tootell
A Leach
A Bingle
P Blanch
Mrs M McNeill (resigned 7.9.20)
D J Goldsworthy (resigned 7.9.20)

PRINCIPAL ADDRESS

Elm Farm
High Street
Kings Stanley
Stonehouse
Gloucestershire
GL10 3JF

**REGISTERED CHARITY
NUMBER**

1026324

INDEPENDENT EXAMINER

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

STROUD & TETBURY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to support the local groups in pursuit of the Scout Association objectives. The Charity is a trust established under its rules, which are common to all Scout Groups and Districts. Trustees are appointed in accordance with the policy, organisation, and rules of the Scout Association.

The Scout Association objectives are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

Public benefit

The Trustees are aware of the public benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objectives of the Charity and the activities of the Charity are within the definitions of the Charitable Purposes as set down in the Act. The Trustees are not aware of any public detriment caused by the Charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the Charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities and achievements

The Charity has continued to carry out its primary objectives during the year under review.

Investment performance, powers and restrictions

The Trustees are authorised to invest surplus funds in high interest bank accounts. Currently surplus funds are held with the Scout Association Short Term Investment Service. There are no restrictions as to where the funds may be invested but no policy has to be agreed by the Trustees.

FINANCIAL REVIEW

Principal funding sources

The main sources of income during the year were membership fees, subscriptions and government grants. The total income for the year was £76,736 (2020: £96,216)

Grantmaking

The Charity made donations in the sum of £36 during the year to 31 March 2021 (2020: £1,000).

Investment policy and objectives

At present Trustees do not hold any 'invested' funds; instead funds are held in Charity business bank accounts.

Reserves policy

It is the policy of the Trustees that funds that have not been designated for a specific use should be maintained at a level equivalent to 12 months' expenditure. This level of reserves has been maintained throughout the year.

At the end of the financial year, funds in the sum of £3,315 (2020: £3,351) were reserved for the next year's Farriers Stomp event.

Going concern and COVID-19 impact

Scouting is continuing to operate within the District and the District has income and funds to support its functions. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by Royal Charter granted 4 January 1912. This District Constitution (revision number 2.00) was approved by a special meeting of the Stroud and Tetbury District Scout Council on 9 July 2014.

Recruitment and appointment of new trustees

Members of the District Executive Committee are the charity trustees of the Scout District. Only persons aged 18 and over may be full voting members of the District Executive Committee. The Trustees are elected for a term of three years by the membership in accordance with the constitution. Trustees are also appointed to the select scouting roles.

Risk management

The Trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and have established systems to mitigate them including strict control of appointments, health and safety issues relating to the physical environment and activities, internal financial controls and the provision of suitable insurance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on 17/01/2022..... and signed on its behalf by:


.....
A Dover - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STROUD & TETBURY DISTRICT SCOUT COUNCIL**

Independent examiner's report to the trustees of Stroud & Tetbury District Scout Council

I report to the charity trustees on my examination of the accounts of Stroud & Tetbury District Scout Council (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger Downes FCA
Institute of Chartered Accountants in England & Wales
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

31 January 2022

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Scout activities	2	42,557	52,005
Charitable activities	5		
Penn Wood Scout Centre		4,309	14,077
St Swithuns Scout Centre		850	5,751
Explorers and Scout activities		145	10,047
Other trading activities	3	2,105	14,282
Investment income	4	62	54
Other income	6	26,708	-
Total		<u>76,736</u>	<u>96,216</u>
EXPENDITURE ON			
Charitable activities	7		
Penn Wood Scout Centre		5,981	17,318
St Swithuns Scout Centre		8,203	8,624
Explorers and Scout activities		1,591	15,235
District Scout Activities		44,241	45,058
Scout shop cost of goods sold		2,863	9,201
Other		1,502	2,646
Total		<u>64,381</u>	<u>98,082</u>
NET INCOME/(EXPENDITURE)		<u>12,355</u>	<u>(1,866)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		103,135	105,001
TOTAL FUNDS CARRIED FORWARD		<u><u>115,490</u></u>	<u><u>103,135</u></u>

The notes form part of these financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	10	7,876	15,433
CURRENT ASSETS			
Stocks	11	12,079	11,820
Debtors	12	37,032	3,644
Cash at bank		97,365	75,064
		<u>146,476</u>	<u>90,528</u>
CREDITORS			
Amounts falling due within one year	13	(38,862)	(2,826)
NET CURRENT ASSETS		<u>107,614</u>	<u>87,702</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,490	103,135
NET ASSETS		<u>115,490</u>	<u>103,135</u>
FUNDS	14		
Unrestricted funds		<u>115,490</u>	<u>103,135</u>
TOTAL FUNDS		<u>115,490</u>	<u>103,135</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/01/2022..... and were signed on its behalf by:

T Dover
A Dover - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on cost
Plant and machinery	- 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. SCOUT ACTIVITIES		31.3.21	31.3.20
		£	£
Donations		3,495	1,450
Subscriptions		39,062	50,555
		<u>42,557</u>	<u>52,005</u>
3. OTHER TRADING ACTIVITIES		31.3.21	31.3.20
		£	£
District activities		-	3,690
Shop income		2,105	10,592
		<u>2,105</u>	<u>14,282</u>
4. INVESTMENT INCOME		31.3.21	31.3.20
		£	£
Deposit account interest		62	54
		<u>62</u>	<u>54</u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.3.21	31.3.20
		£	£
Penn Wood Scout Centre hire	Penn Wood Scout Centre	4,309	14,077
St Swithuns Scout Centre hire	St Swithuns Scout Centre	850	5,751
Explorer activities	Explorers and Scout activities	145	9,841
Sundry income	Explorers and Scout activities	-	206
		<u>5,304</u>	<u>29,875</u>
6. OTHER INCOME		31.3.21	31.3.20
		£	£
Government grants		26,708	-
		<u>26,708</u>	<u>-</u>

Government grants were received via Stroud District Council in response to the government's support for organisations affected by the COVID-19 pandemic.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Penn Wood Scout Centre	5,981	-	-	5,981
St Swithuns Scout Centre	8,203	-	-	8,203
Explorers and Scout activities	1,308	-	283	1,591
District Scout Activities	44,205	36	-	44,241
Scout shop cost of goods sold	2,863	-	-	2,863
	<u>62,560</u>	<u>36</u>	<u>283</u>	<u>62,879</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020 other than return of funds incurred on behalf of the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incomes and expenditures in the comparative period were in respect of unrestricted activities.

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>55,427</u>	<u>11,761</u>	<u>67,188</u>
DEPRECIATION			
At 1 April 2020	46,463	5,292	51,755
Charge for year	<u>5,793</u>	<u>1,764</u>	<u>7,557</u>
At 31 March 2021	<u>52,256</u>	<u>7,056</u>	<u>59,312</u>
NET BOOK VALUE			
At 31 March 2021	<u>3,171</u>	<u>4,705</u>	<u>7,876</u>
At 31 March 2020	<u>8,964</u>	<u>6,469</u>	<u>15,433</u>

The freehold property consists of Penn Wood Scout Centre and St Swithuns Scout Centre. A transfer of the land in this title dated 2 August 1993 was made between The Woodland Trust and The Scout Association Trust. The insurance value for the properties is £400,000 and £300,000 respectively. All property improvements costs have been capitalised and depreciated at 15% on cost.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. STOCKS		31.3.21	31.3.20
		£	£
Stocks		12,079	11,820
		<u>12,079</u>	<u>11,820</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.21	31.3.20
		£	£
Trade debtors		35,229	2,291
Prepayments and accrued income		1,803	1,353
		<u>37,032</u>	<u>3,644</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.21	31.3.20
		£	£
Trade creditors		66	-
Other creditors		38,796	2,826
		<u>38,862</u>	<u>2,826</u>
14. MOVEMENT IN FUNDS			
	At 1.4.20	Net movement	At
	£	in funds	31.3.21
		£	£
Unrestricted funds			
General fund	103,135	12,355	115,490
	<u>103,135</u>	<u>12,355</u>	<u>115,490</u>
TOTAL FUNDS	<u>103,135</u>	<u>12,355</u>	<u>115,490</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	76,736	(64,381)	12,355
	<u>76,736</u>	<u>(64,381)</u>	<u>12,355</u>
TOTAL FUNDS	<u>76,736</u>	<u>(64,381)</u>	<u>12,355</u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	105,001	(1,866)	103,135
TOTAL FUNDS	<u>105,001</u>	<u>(1,866)</u>	<u>103,135</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,216	(98,082)	(1,866)
TOTAL FUNDS	<u>96,216</u>	<u>(98,082)</u>	<u>(1,866)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Scout activities		
Donations	3,495	1,450
Subscriptions	39,062	50,555
	42,557	52,005
Other trading activities		
District activities	-	3,690
Shop income	2,105	10,592
	2,105	14,282
Investment income		
Deposit account interest	62	54
Charitable activities		
Penn Wood Scout Centre hire	4,309	14,077
St Swithuns Scout Centre hire	850	5,751
Explorer activities	145	9,841
Sundry income	-	206
	5,304	29,875
Other income		
Government grants	26,708	-
	26,708	-
Total incoming resources	76,736	96,216
EXPENDITURE		
Charitable activities		
Rent and rates	345	1,419
Insurance	4,093	2,803
Light and heat	3,691	6,653
Repairs & Maintenance	8,626	3,967
General and office expenses	1,239	256
Cost of goods sold	1,583	9,201
Cleaning	1,113	1,575
Explorer equipment	20	377
Explorer activities costs	1,038	14,317
County & National levy charges	32,138	37,970
Other direct expenses	153	774
Telephone and broadband	803	799
Improvements to property	5,793	8,314
Plant and machinery	1,764	1,764
District activities costs	161	3,952
Grants to institutions	36	1,000
	62,596	95,141

This page does not form part of the statutory financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
Support costs		
Finance		
Bank charges	283	541
Governance costs		
Accountancy and legal fees	1,502	2,400
Total resources expended	64,381	98,082
Net income/(expenditure)	12,355	(1,866)