

REGISTERED CHARITY NUMBER: 1177489

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Gloucester Culture Trust

Gloucester Culture Trust

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for the Year Ended 31 March 2025

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Gloucester Culture Trust

Legal and Administrative Information for the Year Ended 31 March 2025

Trustees

Jennifer Taylor (Appointed chair - January 2025)
N. Hopwood (stepped down April 2024)
T. Attwood (stepped down April 2024)
Cllr A. Lewis (stepped down May 2024)
Hannah Brady
Amy Belson-Read
Clair Greenaway
Esther Croft
Jessica Gibbs
Luke Lutman (Appointed July 2024)
Cllr C Courtney (Appointed July 2024)
Mark Powell (Appointed July 2024)
Nikolas Venios (Appointed July 2024)
Cherrelle Ford (Appointed July 2024)

Charity number

1177489

Registered office

Jolt, First Floor Kings House
27 St Aldate street
Gloucester
GL1 1RP

Independent examiner

iLex Accountancy Services Ltd
Units 1 & 2, Steadings Business Centre
Maisemore, Gloucester
GL2 8EY

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Gloucester Culture Trust

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Charitable objects and activities

The trust revised its charitable objects by resolution on 10th September 2020.

The following objects shall be carried out for the public benefit in the City of Gloucester and the surrounding area:

- 1) To promote, improve and advance public appreciation of the arts, culture and heritage, in particular but not exclusively by:
 - a) Encouraging public participation in the arts, culture and creative practice through the provision of facilities and the facilitation and management of workshops and creative projects, and by the presentation of concerts, performances, exhibitions, festivals and events demonstrating work of artistic merit.
 - b) Supporting charities, arts, heritage and creative organisations and not for profit bodies and individuals engaged in the provision of artistic, creative, and cultural activities and events.
- 2) To advance education in the arts, culture, art and cultural history and heritage of the City of Gloucester, and in the skills and competencies necessary to develop successful creative public benefit enterprises by the provision of training, lectures, talks, workshops, arts and heritage projects, performances and exhibitions and by publishing and distributing publications.
- 3) To relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage by assisting unestablished creative practitioners to become self-supporting through their work.
- 4) To further or benefit the residents of the City of Gloucester and the surrounding area, without distinction of sex, sexual orientation or race, or of political, religious or other opinions, by associating together the said residents and local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Activity

Having secured National Portfolio Funding from Arts Council England (ACE) for the period 2023-26, GCT has developed a wide-ranging programme of support for the Cultural sector in Gloucester. In year it was announced that ACE had postponed the planned 2026+ National Portfolio process and are extending the 2023-26 National Portfolio for one year, to 31 March 2027.

GCT supported creative entrepreneurs through provision of subsidised space, business mentoring sessions and networking opportunities:

- 100% occupancy of Jolt. 25 studios and all pods are in use by emerging and developing creative businesses.
 - 341 hours of mentoring delivered
 - 44 total workshops and networking events with a total attendance of 562
- Comprising of: 6 x 'Power-Up' business startup workshops; Annual Jolt programme; 12 x Colabs; 5 x PechaKucha Events

GCT partnered with Strike A Light and Gloucester Guildhall to deliver the Future Producers Talent Development Programme
17 Young People completed the 10 week course
One final event delivered and designed by the young people

GCT successfully recruited five new trustees bringing the total number of trustees to 11.

GCT led the first year of Together Gloucester, a large city-wide partnership application to ACE for a 3 year programme. In the first year, GCT working with strategic partners have democratised cultural decision making across the city with the formation of a citizens panel; reshaped funding opportunities for community led and focused cultural activity; carried out training and development opportunities for communities, individuals and organisations; and hosted sector gatherings.

Gloucester Culture Trust

Report of the Trustees (Continued) for the Year Ended 31 March 2025

Vision, mission and values

Gloucester Culture Trust's vision is to put culture at the heart of Gloucester for the good of all. It's mission is to connect, enable and champion culture, by shaping policy, advocating for change, facilitating opportunities and providing infrastructure support and capacity.

Gloucester Culture Trust has five core values:

- It is creative, putting excellent arts, artists, heritage and creative practice at the heart of everything it does.
- It is collaborative, focusing on achieving things that one organisation cannot deliver by itself.
- It is diverse, aiming to reach everyone in Gloucester through its work and its open approach.
- It is future-facing, with a commitment to supporting young people and emerging creatives.
- It adds-value, by building capacity and bringing economic benefit to the city.

Financial review

Gloucester Culture Trust (GCT) remains a going concern, with grant funding secured from: Arts Council England; Gloucester City Council; and earned charitable income from Jolt that ensures that the charity remains viable, despite the continuing challenging operating environment.

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. The trustees recognise aware that the current reserves are not at this level and that further work will be needed in the coming years to address this issue.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate this.

Structure, governance and management

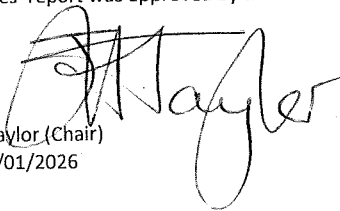
The trustees who served during the year and up to the date of signature of the financial statements were:

Clair Greenaway
N. Hopwood (stepped down April 2024)
T. Attwood (stepped down April 2024)
Cllr A. Lewis
Hannah Brady
Amy Belson-Read
Jennifer Taylor (appointed chair January 2025)
Esther Croft
Jessica Gibbs
Luke Lutman (Appointed July 2024)
Cllr C Courtney (Appointed July 2024)
Mark Powell (Appointed July 2024)
Nikolas Venios (Appointed July 2024)
Cherrelle Ford (Appointed July 2024)

The Trustees are proud of the achievements of GCT this year, and recognise the teamwork from both the Board and the staff members that have enabled this to happen.

The trustees' report was approved by the Board of Trustees.

Jennifer Taylor (Chair)
Dated: 14/01/2026



Gloucester Culture Trust

**Independent Examiner's Report to the Trustees
for the Year Ended 31 March 2025**

I report to the trustees on my examination of the financial statements of Gloucester Culture Trust (the trust) for the year ended 31 March 2025.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that independent examination is required and requested by the trustees. The charity's gross income exceeded £25,000.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

I have completed my examination. I confirm that no 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 2011 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements 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 the report, in order to enable a proper understanding of the financial statements to be reached.

Holly Siddall AFA MIPA
iLex Accountancy Services Ltd
Units 1 & 2, Steadings Business Centre
Maisemore, Gloucester
GL2 8EY

Dated: 14/01/2026

Gloucester Culture Trust

Statement of Financial Activities
including Income and Expenditure account
for the Year Ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	185,924	241,950	427,874	168,000	10,000	178,000
Charitable activities		73,054	-	73,054	53,140	-	53,140
Other		914	-	914	380	-	380
		<u>259,892</u>	<u>241,950</u>	<u>501,842</u>	<u>221,520</u>	<u>10,000</u>	<u>231,520</u>
Expenditure on:							
Charitable activities	4	<u>202,528</u>	<u>88,362</u>	<u>290,889</u>	<u>179,418</u>	<u>25,142</u>	<u>204,560</u>
Other	7	<u>10,732</u>	<u>-</u>	<u>10,732</u>	<u>29,551</u>	<u>-</u>	<u>29,551</u>
Total resources expensed		<u>213,260</u>	<u>88,362</u>	<u>301,621</u>	<u>208,969</u>	<u>25,142</u>	<u>234,111</u>
Net (expenditure)/income for the year/Net movement in funds		46,632	153,588	200,221	12,551	(15,142)	(2,592)
Gross transfers between funds		22,713	(22,713)		(11,155)	11,155	
Fund balances at 1 April 2024		<u>71,514</u>	<u>30,867</u>	<u>102,381</u>	<u>70,119</u>	<u>34,853</u>	<u>104,973</u>
Fund balances at 31 March 2025		<u>140,859</u>	<u>161,743</u>	<u>302,602</u>	<u>71,514</u>	<u>30,867</u>	<u>102,381</u>

The statement of financial activities include all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Gloucester Culture Trust

Balance Sheet

for the Year Ended 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	8		15,398		1,564
Current assets					
Debtors	9		1,232		975
Cash at bank and in hand			295,224		106,318
			<u>296,455</u>		<u>107,293</u>
Creditors: amounts falling due within one year	10		(9,251)		(6,475)
Net current assets			<u>287,204</u>		<u>100,817</u>
Total assets less current liabilities			<u>302,602</u>		<u>102,381</u>
Income funds					
Restricted funds	11		161,743		30,867
Unrestricted funds			<u>140,859</u>		<u>71,514</u>
			<u>302,602</u>		<u>102,381</u>

The financial statements were approved by the Board of Trustees on 14/01/2026 and were signed on its behalf by:



Jennifer Taylor (Chair)
Trustee

Gloucester Culture Trust

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. Accounting policies

Charity Information

Gloucester Culture Trust is a charitable incorporated organisation registered with the Charity Commission in England & Wales.

The registered office is Jolt, First Floor King's House, 27 Aldate Street, Kings Square, Gloucester, GL1 1RP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102) – second edition, effective 1 January 2019).

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Updated Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes of the financial statements.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditures headings.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets, less their residual values over their useful lives on the following bases:

Leasehold Improvements	7% straight line
Fixtures and fittings	20% straight line
Office Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting date, the trust reviews the carrying amounts of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts are shown within borrowings in current liabilities.

Gloucester Culture Trust

Notes to the Financial Statements (continued) for the Year Ended 31 March 2025

1. Accounting policies (continued)

1.9 Financial Instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the trust's balance sheet, when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at the transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present values of the future payments, discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire, or are discharged, or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense, as they fall due.

2. Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised; where the revision affects only that period, or in the period of the revision and future periods, where the revision affects both current and future periods.

3. Donations and legacies

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
			£	£
Grant funding	185,924	230,000	415,924	175,000
Partner Contributions		11,950	11,950	-
Sponsorship	11,534	-	11,534	-
Jolt	61,521	-	61,521	56,140
Interest Earned	654	-	654	220
Other	260	-	260	160
	<u>259,892</u>	<u>241,950</u>	<u>501,842</u>	<u>231,520</u>
For the year ended 31 March 2025	<u>221,520</u>	<u>10,000</u>	<u>231,520</u>	<u>231,520</u>
Supported by the following funders			£	£
Arts Council	170,000	230,000	400,000	165,000
Gloucester City Council	15,924	2,500	18,424	6,000
Gloucester County Council	-	-	-	-
Gloucester BID	-	5,000	5,000	-
Gloucestershire Gateway Trust	-	4,000	4,000	-
The Big Give Trust	9,978	-	9,978	-
Summerfield Trust	-	-	-	7,000
Jolt	61,521	-	61,521	53,140
Interest Earned	654	-	654	220
Other	<u>1,816</u>	<u>450</u>	<u>2,266</u>	<u>160</u>
	<u>259,892</u>	<u>241,950</u>	<u>501,842</u>	<u>231,520</u>

Gloucester Culture Trust

Notes to the Financial Statements (continued)
for the Year Ended 31 March 2025

4. Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	194,579	133,074
Depreciation and impairment	1,848	3,576
Marketing support	2,680	72
Jolt costs	30,566	20,925
Partners fees	56,282	17,100
Subcontractors	4,935	29,813
	<u>290,889</u>	<u>204,560</u>
 Analysis by fund	 2025	 2024
Unrestricted funds	202,528	179,418
Restricted funds	88,362	25,142
	<u>290,889</u>	<u>204,560</u>

5. Trustees

During the year, one trustee, Cherrelle Ford, received remuneration of £75 for delivering a workshop to the public as part of the charity's activities. The remuneration was paid at a market rate, agreed by the Board of Trustees. Cherrelle Ford took no part in the discussion or decision-making relating to this payment.

6. Employee Costs

Number of employees	2025	2024
The average monthly number of employees during the year was:	<u>6</u>	<u>4</u>
 Employment costs	 2025	 2024
	£	£
Wages and salaries	175,854	121,280
Social security costs	12,155	7,030
Other pension costs	6,571	4,764
	<u>194,579</u>	<u>133,074</u>

7. Other

	Unrestricted funds 2025	Restricted funds 2025	Total 2025 £	Total 2024 £
Professional fees	-	-	-	-
Accountancy fees	3,629	-	3,629	1,209
Insurance	-	-	-	-
Financing costs	60	-	60	55
Other expenditure	7,043	-	7,043	28,287
	<u>10,732</u>	<u>-</u>	<u>10,732</u>	<u>29,551</u>
 For the year ended 31 March 2024	 <u>29,551</u>	 <u>-</u>		 <u>29,551</u>

8. Tangible fixed assets

	Leasehold Improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At 1 April 2024	-	8,574	17,766	26,340
Additions	12,380	-	3,301	15,681
At 31 March 2025	<u>12,380</u>	<u>8,574</u>	<u>21,068</u>	<u>42,022</u>
Depreciation and impairment				
At 1 April 2024	-	8,574	16,203	24,777
Depreciation charged in the year	100	-	1,747	1,848
At 31 March 2025	<u>100</u>	<u>8,574</u>	<u>17,950</u>	<u>26,624</u>
Carrying amount				
At 31 March 2025	<u>12,280</u>	<u>-</u>	<u>3,118</u>	<u>15,398</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>1,564</u>	<u>1,564</u>

Gloucester Culture Trust

Notes to the Financial Statements (continued)
for the Year Ended 31 March 2025

9. Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	420	190
Other debtors	812	785
	<u>1,232</u>	<u>975</u>

10. Creditors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade creditors	-	-
Other creditors	-	-
Accruals and deferred income	9,251	6,475
	<u>9,251</u>	<u>6,475</u>

11. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on the trust for specific purposes:

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfer to Unrestricted	Balance at 31 March 2025
	£	£	£	£	£
Donated assets (via GCC)	8,154				8,154
Great Place Funding (via GCC)	-				-
Arts Council	-	230,000	83,812		146,188
Gloucester City Council	-	2,500	100		2,400
Gloucester Quays	-				-
Gloucester BID	-	5,000	5,000		-
Gloucestershire Gateway Trust	-	4,000	-		4,000
Barnwood Trust	-				-
Active Gloucestershire	-				-
Gloucestershire County Council	1,000				1,000
Summerfield Trust	-				-
Historic England	14,458			-14,458	-
Sponsorship	5,600			-5,600	-
Other	1,655	450	-550	-2,655	-
	<u>30,866</u>	<u>241,950</u>	<u>88,362</u>	<u>-22,713</u>	<u>161,742</u>

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Tangible assets	7,245	8,154	15,398
Current assets/(liabilities)	133,614	153,589	287,204
	<u>140,859</u>	<u>161,743</u>	<u>302,602</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible assets	-6,590	8,154	1,564
Current assets/(liabilities)	78,103	22,714	100,817
	<u>71,514</u>	<u>30,867</u>	<u>102,381</u>

13. Related party transactions

The GUST received two payments totalling £1450 and is a related party as Clair Greenaway is also a trustee of The GUST. The trustee did not participate in any discussion or decision-making relating to the transactions below and did not receive any personal benefit from them.

During the year, the charity made the following payments:

£1,000 was paid to The GUST for services provided in delivery of the charity's project 'Together Gloucester'. The services were provided on an arm's length basis and in furtherance of the charity's charitable purposes.

£450 was paid via The GUST in its capacity as fiscal host to another organisation. This payment represented funds owed by GCT to that organisation. The GUST derived no financial benefit from this transaction.

Cherrelle Ford is a related party as she is a trustee of the charity. During the year, the charity paid remuneration to Cherrelle Ford of £75 for services provided in delivering a workshop to the public. The payment was made on terms no more favourable than those available from an unconnected provider, was approved by the Board with the trustee absent from the decision, and no trustee received any personal benefit beyond the remuneration disclosed.

Gloucester City Council has nomination rights for one Trustee, which is taken by the Cabinet Member of Culture, who recuses themselves when matters relating to the Council are considered.