

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 302129

Details

Other names GLOUCESTERSHIRE COUNT SCOUT COUNCIL

Status Registered

Legal form Other

Registered 1963-12-19

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

Contact

Address Cranham Scout Centre
Cranham
Gloucester
GL4 8HP

Phone 01452814256

Email admin@gloucestershire-scouts.org.uk

Website www.gloucestershire-scouts.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 actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** GLOUCESTERSHIRE
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£521,975	£553,267	£749,337	3
2024-03-31	£691,643	£697,110	£780,629	3
2023-03-31	£414,022	£407,021	-	-
2022-03-31	£197,757	£182,431	-	-
2021-03-31	£160,160	£118,766	-	-

Trustees

Name	Role	Appointed
Daniel Seamarks	Chair	2022-09-01
COLIN STEWARD		
Callum Johnston		2025-11-13
Carole O'Donnell		2022-09-01
DAVID HALL		
Lewis Dangerfield		2019-09-19
Ryan Hawkins		2022-09-01
Yvonne Bunce		2024-09-05

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302129

Accounts

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



Scouts
Gloucestershire

GLoucestershire County Scout Council

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr L P Dangerfield
Mr A Dover (Chair)
Mr A Freeman
Mr D G Hall
Mr R Hawkins
Ms C O'Donnell (County Lead Volunteer)
Mr D J Seamarks (Deputy Chair)
Mr M Spiller
Mr C Steward
Mrs Y Bunce (Treasurer) (Appointed 5 September 2024)
Mr J Netherton (County Youth Lead)

Charity number 302129

Principal address Cranham Scout Centre
Cranham
Gloucestershire
GL4 8HP

Independent examiner BK Plus Limited

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

County Secretary Louise Little

Bankers NatWest Bank
Lloyds Bank

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The Trustees have prepared the financial statements in compliance with the Charities SORP 'Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 and the Charities Act 2011.

Gloucestershire County Scout Council is a registered charity established under the Policy, Organisation and Rules of The Scout Association. It's registered charity number is 302129 and its Scout Association registration number is 10000086.

As a charity, it is managed by the Board of Trustees, whose members are the Charity Trustees, details of whom are given on legal and administrative information page of the accounts.

Objectives and activities

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 Scout Method

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

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise.

Strategic Direction

At its core we believe that, through its programme, Scouting offers life-changing adventure to young people. We want as many Gloucestershire young people as possible to benefit from great Scouting Programmes and adventure.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and Performance

Growth

At census in January 2025, we had 79 groups in 9 Districts. This is made up of 5197 young people between the ages of 4 to 18. Our squirrel dreys recorded 208 for our 4 – 5-year-olds and we are still growing with more dreys opening across the county – some groups having already opened a second drey. Our young leader stood at 234.

During the year the county took the decision to finish using the 2 counties project and instead work individually with the Growth and Communities team on an 'as and when necessary' basis.

We remain thankful to the Growth and Communities team along with our Growth Lead for the work that often cannot be carried out by existing volunteers, including visits to schools,

Programme

Young people join and stay in Scouting because of the way in which the programme is delivered. Three of the key factors for the quality programming in Scouting is the ability to:

- Take part in adventurous activities
- Take part in residential experiences and
- Achieve top awards.

It is an uplifting feeling to know that we have had a full year of activities taken place throughout the County where our young people have been inspired to achieve.

We have over 300 individual leaders who hold activity permits covering Nights Away, Water Sports, Mountain Activities, Archery and not forgetting the vast number of leaders who have shooting qualifications throughout the County as well.

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that permits we are issuing to adults are done so based on the relevant levels of experience and the appropriate level of demonstrated competence. In 2024/25 we once again PASSED the National Moderation Scheme.

Again, we are extremely proud of the achievements of our young people in obtaining Top Awards. Based on census data where we are asked to report on these achievements, we can tell you:

- 94 (52% of eligible) Squirrels achieved their Top Award – The Acorn Challenge
- 308 (39% of eligible) Beavers achieved their Top Award – The Bronze Chief Scout Award
- 302 (50% of eligible) Cubs achieved their Top Award – The Silver Chief Scout Award
- 122 (41% of eligible) Scouts achieved their Top Award – The Gold Chief Scout Award
- 21 (6% of eligible) Explorers and Network members were presented with the Platinum Chief Scout Award.
- 6 (2% of eligible) Explorers and Network members were presented with the Diamond Chief Scout Award
- There were 24 Bronze and 19 Silver and 4 Gold Duke of Edinburgh Awards presented
- 18 Young Leader Belts were presented
- 3 King Scouts Awards were presented.

None of this would have been possible without the huge amount of time and commitment given by every leader, assistant, helper, parent and carer who supported these young people to achieve, and for this we give a huge THANK YOU.

Cranham Scout Centre

Our biggest investment and our most significant resource is Cranham Scout Centre, situated in the heart of the Cotswolds. Cranham has continued to be a fantastic site which has benefitted many, not only in Scouting, but external organisations as well.

Over the last 12 months we have completed the installation of the new shelters and continued with general maintenance.

As trustees, we continue to look for improvements to enable more usability and flexibility throughout the year and to ensure our sustainability for future years and to ensure that the voice of all our scouting community is heard regarding this we have undertaken a consultation survey to help us discern our next steps for the centre. The results of this will be fed back to at the annual general meeting.

GLoucestershire County Scout Council

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

As always, a huge thanks to all users of the site and the dedicated team of volunteers that help to maintain the site throughout the year under the guidance of Cal and Ruth our Centre Managers. We recognise in this report that Ruth retired on 30 April and that Cal will be leaving us at the end of July as he also takes retirement. Special thanks to them both as they start a new journey of adventure and fun.

Highlights

Some of the amazing highlights not previously mentioned:

- Some fantastic service team weekends at Cranham
- An amazing BEAST weekend where Explorers came together from across the County
- A fantastic S&E event celebrating 11 years - where Cubs, Scouts, Explorers, Guides and Brownies from across the County and the UK came together to have a fantastic two weekends of activities and fun. This year saw the world of DISCOVER become part of the S&E family on the second Saturday. A venture solely for Squirrels and Beavers to come and explore, have fun and see for themselves what adventures lie ahead as they move through the sections. Massive thanks to the hard-working team that make these events possible.
- We have continued to see our adult volunteers gain their Wood Badges
- We have enjoyed watching and supporting Gloucester Gangshow.
- Seen Districts provide activities such as Cotswold Marathon, Farriers and Stomp.

Again our thanks to all who have made this possible.

Financial review

Going concern

The Board of 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies section of the financial statements.

Reserves policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities if the County income falls short.

The Trustee Board recognises that there are currently two primary sources of income available. County membership subscriptions (currently £15.50 per year) and the Cranham income.

To that end:

- The Board of Trustees operates a bottom-up annual budgeting process that aligns spend with the objectives of Scouting and its development against its strategic objectives. The primary focus of this continues to be the 'quality of our programme delivery' and 'reaching more young people' agendas, under the guidance of the County Lead Volunteer, in discussion with the County Chair and the Board of Trustees.
- The Board of Trustees considers that membership subscriptions are a stable source of income and therefore the general undesignated reserves would be set at around 50% of the Cranham income as the least guaranteed source of income.
- The Board of Trustees also intends to seek grants and other income sources to supplement membership subscriptions and income from Cranham.
- The Board of Trustees will annually review the designated and restricted reserves to ensure that they are appropriate for the development of Scouting and that they are being effectively utilised to that end.

GLoucestershire County Scout Council

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees note that Cranham continues to seek methods to minimise the financial support required from the membership subscription and has during the year signed a lease for daytime use by a school.

The amount held in reserves as at 31st March 2025 was as follows:

Restricted Funds £nil

Unrestricted Funds £749,337 which is made up as follows:

Property and Equipment Fund	£504,739
Other designated Funds	£126,388
Other Unrestricted Funds	£118,210
Total	£749,337

Future plans

The Council will continue to pursue the Strategy of The Scout Association (Skills for Life 2018 – 2025 Strategy) and ensure our County Vision dovetails into this and any further Strategy updates that The Scout Association undertake.

Our current Vision 27 focuses on **Aspire** – providing a relevant and inclusive programme that is well led and youth shaped, **Prepare** – our young people with skills for life and our adult volunteers with skills to lead and support, **Achieve** – the aspirations of both our young people and adults through access to relevant, inclusive and engaging programme and learning opportunities. During the next 18 months we will be revisiting our own strategy as the Scout Association releases its new strategy for the next 5 – 10 years.

Structure, governance and management

Type of governing documents

The County's governing documents are those of 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.

How the charity is constituted

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance information:

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

The Trustee Board for 2024/25 consisted of the Chair, Treasurer and 10 Trustees and meets every two months.

Members of the Trustee Board complete 'Being a Scouts Trustee' learning within the first 6 months of joining the Board.

The 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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk and Internal Controls

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, and comprehensive insurance policies to ensure that insurable risks are covered.

The Board of Trustees and the Leadership Team conducts an ongoing review of the risks that members of the Association in Gloucestershire might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorization on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Gloucestershire.

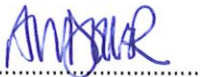
The Board of Trustees follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with Policy, Organisation and Rules.

The Board of Trustees keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered. In addition, there are two signatories for all payments.

Declaration

The Trustees declare that they have approved the trustee's report above.

Signed on behalf of the charity's trustees



Mr A Dover (Chair)

Date: 14 August 2025

GLoucestershire County Scout Council

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Gloucestershire County Scout Council for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Council you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Council's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.


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 Council as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Roger F Downes FCA

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

26 August 2025

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

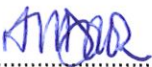
	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	4	1,154	327
Charitable activities	5	515,023	687,560
Investments	6	5,798	3,756
Total income		521,975	691,643
Expenditure on:			
Charitable activities	7	553,267	697,110
Total expenditure		553,267	697,110
Net expenditure and movement in funds		(31,292)	(5,467)
Reconciliation of funds:			
Fund balances at 1 April 2024		780,629	786,096
Fund balances at 31 March 2025		749,337	780,629

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		507,036		512,125
Current assets					
Stocks	12	801		416	
Debtors	13	110,774		68,229	
Cash at bank and in hand		466,564		406,598	
		<u>578,139</u>		<u>475,243</u>	
Creditors: amounts falling due within one year	14	<u>(335,838)</u>		<u>(206,739)</u>	
Net current assets			<u>242,301</u>		<u>268,504</u>
Total assets less current liabilities			<u>749,337</u>		<u>780,629</u>
Funds					
Unrestricted funds	16		<u>749,337</u>		<u>780,629</u>
			<u>749,337</u>		<u>780,629</u>

The financial statements were approved by the Trustees on 14 August 2025



 Mr A Dover (Chair)

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Cash flows from operating activities					
Cash generated from operations	1		54,168		31,241
Investing activities					
Purchase of tangible fixed assets		-		(1,070)	
Proceeds from disposal of tangible fixed assets		-		6,272	
Proceeds from disposal of fixed asset investments		-		94,557	
Investment income received		5,798		3,756	
			<u>5,798</u>	<u>3,756</u>	
Net cash generated from investing activities			5,798		103,515
Net cash generated from financing activities			-		-
			<u>59,966</u>		<u>134,756</u>
Net increase in cash and cash equivalents			59,966		134,756
Cash and cash equivalents at beginning of year			406,598		271,842
Cash and cash equivalents at end of year			<u>466,564</u>		<u>406,598</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1	Cash generated from operations	2025	2024
		£	£
	Deficit for the year	(31,292)	(5,467)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(5,798)	(3,756)
	Depreciation (excluding deferred grant income)	5,088	5,411
	Movements in working capital:		
	(Increase)/decrease in stocks	(385)	131
	(Increase)/decrease in debtors	(42,545)	99,489
	Increase/(decrease) in creditors	129,100	(64,567)
	Cash generated from operations	<u>54,168</u>	<u>31,241</u>
2	Analysis of changes in net funds		
		At 1 April 2024	Cash flows
		£	£
	Cash at bank and in hand	406,598	59,966
		<u>406,598</u>	<u>59,966</u>
		<u>406,598</u>	<u>59,966</u>
		<u>406,598</u>	<u>59,966</u>
		<u>406,598</u>	<u>59,966</u>
		<u>406,598</u>	<u>59,966</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

3 Accounting policies

3.1 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

3.2 Going concern

The Trustees have considered whether there are any material uncertainties that would affect the ability of the Council to remain as a going concern. With this in mind, the Trustees believe the charity has sufficient cash and reserves available to be able to continue as a going concern.

3.3 Charitable funds

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

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes of the financial statements.

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.

3.4 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised upon receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

3.5 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 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 the basis consistent with the use of the resources.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Accounting policies

(Continued)

3.6 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:

Scout Centre Freehold Property	1% reducing balance (excluding land)
Cranham Scout Centre Equipment	20% on cost, 10% on cost and 20% reducing balance
County equipment	20% on cost

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 the statement of financial activities.

3.7 Stocks

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

3.8 Taxation

As a recognised charity, Gloucestershire County Scouts Council is exempt from Corporation Tax so far as it relates to its charitable activities. It is not, however, exempt from VAT and all expenditure is inclusive of irrecoverable VAT

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,154	327

5 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Membership subscriptions	80,734	78,632
County administration	870	1,119
Cranham Scouting Centre Income	77,237	70,896
Events & Activities - other	-	336
Self-funded events and activities		
Strategy & Evolution	315,475	283,327
Events & Activities - other	40,707	253,250
	<u>515,023</u>	<u>687,560</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,798	3,756

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Depreciation	4,514	3,645
County administration	21,443	25,050
Cranham Scouting Centre	153,491	103,330
County Officer expenses	4,140	5,552
Adult training	6,406	3,756
Adult Award & Adult Events	533	1,465
Media & communications	1,079	1,113
Insurances (exc Cranham)	311	503
Governance costs	3,343	3,770
Scouting Development Project	10,226	20,083
Strategy & Evolution events	308,320	277,821
Events & Activities - other	39,461	251,022
	<u>553,267</u>	<u>697,110</u>
Analysis by fund		
Unrestricted funds	<u>553,267</u>	<u>697,110</u>

8 Independent Examiners Fee

	2025	2024
	£	£
Fees payable to the charity's independent examiner		
Independent examination of the financial statements of the charity	1,500	1,750
Accounts preparation	1,000	1,761
	<u>2,500</u>	<u>3,511</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Council during the year.

There were no trustees' expenses paid for the year ended 31 March 2025 nor the year ended 31 March 2024.

10 Employees

Included within direct costs are:

Wages and salaries for the year totalling £46,673 (2024 - £45,169)

Social security costs for the year totalling £2,506 (2024 - £2,468)

Pension costs for the year totalling £2,326 (2024 - £2,258)

The average monthly number of employees during the year was 3 (2024: 4)

There were no employees whose annual remuneration was more than £60,000.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Scout Centre Freehold Property	Cranham Scout Centre Equipment	County equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	540,000	28,078	1,600	569,678
At 31 March 2025	540,000	28,078	1,600	569,678
Depreciation and impairment				
At 1 April 2024	31,726	24,227	1,600	57,553
Depreciation charged in the year	4,353	736	-	5,089
At 31 March 2025	36,079	24,963	1,600	62,642
Carrying amount				
At 31 March 2025	503,921	3,115	-	507,036
At 31 March 2024	508,274	3,851	-	512,125

On 27 March 2017, the freehold land and buildings were valued by GJS Dillon (commercial property consultants) on the basis of market value. This was taken as the deemed cost for the site under the conversion to FRS 102.

Included within Freehold Property is non depreciable land with a value of £73,000 per the valuation noted above.

Cost or valuation at 31 March 2025 is as follows:

	Land and Buildings
	£
Cost	235,851
March 2017 revaluation surplus	304,149
Deemed cost for FRS 102 purposes	540,000

12 Stocks

	2025	2024
	£	£
Finished goods	801	416

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	6,594	3,340
Other debtors	70,589	13
Prepayments and accrued income	33,591	64,876
	<u>110,774</u>	<u>68,229</u>

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		652	558
Deferred income	15	79,453	54,687
Trade creditors		25,808	24,334
Advance income		221,300	122,904
Other creditors		5,689	1,548
Accruals		2,936	2,708
		<u>335,838</u>	<u>206,739</u>

15 Deferred and advance income

Deferred income

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	<u>79,453</u>	<u>54,687</u>
Movements in the year:		
Deferred income at 1 April 2024	54,687	49,811
Released from previous periods	(54,255)	(46,940)
Resources deferred in the year	<u>79,021</u>	<u>51,816</u>
Deferred income at 31 March 2025	<u>79,453</u>	<u>54,687</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred and advance income

(Continued)

Deferred income relates to grants for capital purchases of £2,297 (2024 - £2,871), membership subscriptions in advance of £72,787 (2024 - £44,461) and Cranham income received in advance of £4,369 (2024 - £7,355)

	2025 £	2024 £
Advance income		
Movements in the year:		
Balance as at 1 April 2024	122,904	193,493
Amounts released during the year	(122,904)	(193,493)
Advance income in year	221,300	122,904
	<u>221,300</u>	<u>122,904</u>
Advance income at 31 March 2025	<u>221,300</u>	<u>122,904</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Support fund	10,135	-	(250)	-	9,885
Capital expenditure	10,000	-	-	-	10,000
Strategy & Evolution	49,210	315,475	(308,320)	-	56,365
Scouting Development	9,000	-	(7,250)	-	1,750
Cranham Development	10,000	-	(24,987)	22,015	7,028
International	10,982	-	-	-	10,982
Events & Activities contingency	29,132	40,707	(39,461)	-	30,378
Property & Equipment	518,102	-	-	(13,363)	504,739
The Bannister Fund	22,015	-	-	(22,015)	-
Other unrestricted funds	112,053	165,793	(172,999)	13,363	118,210
	<u>780,629</u>	<u>521,975</u>	<u>(553,267)</u>	<u>-</u>	<u>749,337</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Support fund	10,135	-	-	-	10,135
Capital expenditure	10,000	-	-	-	10,000
Strategy & Evolution	43,020	284,550	(278,360)	-	49,210
Scouting Development	18,000	-	(9,000)	-	9,000
Cranham Development	10,000	-	-	-	10,000
International	19,905	-	(8,923)	-	10,982
Event & Activities contingency	26,904	253,250	(251,022)	-	29,132
Property & Equipment	518,102	-	-	-	518,102
The Bannister Fund	22,015	-	-	-	22,015
Other unrestricted funds	108,015	153,843	(149,805)	-	112,053
	<u>786,096</u>	<u>691,643</u>	<u>(697,110)</u>	<u>-</u>	<u>780,629</u>

Details of the funds are as follows:

Support fund - to support youth members or groups in times of hardship

Capital expenditure fund - for capital expenditure projects

Strategy & Evolution fund - to fund the running and development of two major annual Scout events involving participants from the County and elsewhere.

Scouting Development fund - to support the development and growth of Scouting throughout Gloucestershire.

Cranham Development fund - towards the cost of significant development of the Cranham site.

International fund - to support the attendance of international events.

Events & Activities contingency fund - a fund to cover unplanned shortfalls and cancellations of events not covered by insurance.

Property & Equipment fund - represents the net book value of fixed assets less unamortised grants.

Bannister fund - Transferred in to the Cranham Development fund in May 2024.

17 Related party transactions

The Scout Association, the Scout Region, other Scout Counties, Scout Districts and Scout Groups are related parties of Gloucestershire County Scout Council. All transactions with these parties are on an arms' length basis.

L Little resigned as a trustee as at 16 November 2023. For the year ended 31 March 2024, L Little received remuneration of £14,948 and the charity also paid employer pension contributions of £747 and employer NI contributions of £808 for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302129

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES	Anthony Dover Chair Carole O'Donnell County Lead Volunteer Josh Netherton County Youth Lead (appointed 7.9.23) Louise Little County Secretary (resigned 16.11.23) Daniel Seamarks Deputy Chair Lyndsey Palmer Treasurer (appointed 7.9.23) Ryan Hawkins Ashley Freeman Colin Steward Mark Spiller David Hall Lewis Dangerfield
PRINCIPAL ADDRESS	Cranham Scout Centre Cranham Gloucestershire GL4 8HP
REGISTERED CHARITY NUMBER	302129
INDEPENDENT EXAMINER	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
COUNTY SECRETARY	Louise Little
BANKERS	NatWest Bank Lloyds Bank CAF Bank

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements for the year from 1 April 2023 to 31 March 2024.

The Trustees have prepared the financial statements in compliance with the Charities SORP 'Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 and the Charities Act 2011.

Gloucestershire County Scout Council is a registered charity established under the Policy, Organisation and Rules of The Scout Association. Its registered charity number is 302129 and its Scout Association registration number is 10000086.

As a charity it is managed by the Board of Trustees, whose members are the Charity Trustees, details of whom are given on page 1 of this report. In April 2023, the Scout Association changed the name of the Executive Committee to Board of Trustees.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 Scout Method

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

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

Strategic direction

At its core we believe that, through its programme, Scouting offers life-changing adventure to young people. We therefore want as many Gloucestershire young people as possible to benefit from great Scouting programme and adventure.

Public benefit

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of outcomes and activities

Growth

At census in January 2024, we had 77 groups in 8 Districts. This is made up of 5,185 young people between the ages of 4 to 18. Our squirrel dreys recorded 181 for our 4 - 5-year-olds and we are still growing with more dreys opening across the county - some groups having already opened a second day. Our young leader count stood at 225 an increase of 5% on where they were pre-covid in 2020, an amazing feat.

The county continued during the year to fund the 3 counties development project, which became the 2 counties project when Somerset could no longer help to fund. This project helped to revitalise some groups that would have closed without the interventions that took place and are now fully sustainable groups.

We remain thankful to the Growth and Communities team along with our Growth Lead for the work that often cannot be carried out by existing volunteers, including visits to schools,

Moving into the new financial year the Trustees will be looking at a new strategy going forward as this project comes to an end.

Programme

Young people join and stay in Scouting because of the way in which the programme is delivered. Three of the key factors for the quality programming in Scouting is the ability to:

- take part in adventurous activities;
- take part in residential experiences; and
- achieve top awards.

It is an uplifting feeling to know that we have had a full year of activities taken place throughout the County where our young people have been inspired to achieve.

We have over 300 individual leaders who hold activity permits covering Nights Away, Water Sports, Mountain Activities, Archery and not forgetting the vast number of leaders who have shooting qualifications throughout the County as well.

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that the permits we are issuing to adults are done so on the basis of the relevant levels of experience and the appropriate level of demonstrated competence. In 2023/24 we once again PASSED the National Moderation Scheme.

Again, we are extremely proud of the achievements of our young people in obtaining Top Awards. Based on census data where we are asked to report on these achievements, we can tell you:

- 48 (44% of eligible) Squirrels achieved their Top Award - The Chief Scout's Acorn Award
- 296 (37% of eligible) Beavers achieved their Top Award - The Chief Scout's Bronze Award
- 249 (42% of eligible) Cubs achieved their Top Award - The Chief Scout's Silver Award
- 86 (27% of eligible) Scouts achieved their Top Award - The Chief Scout's Gold Award
- 39 (12% of eligible) Explorers and Network members were presented with the Chief Scout's Platinum Award.
- 13 (4% of eligible) Explorers and Network members were presented with the Chief Scout's Diamond Award
- There were 24 Bronze and 10 Silver Duke of Edinburgh Awards presented
- 9 Young Leader Belts were presented
- 3 Queen/King Scouts Awards were presented.

None of this would have been possible without the huge amount of time and commitment given by every leader, assistant, helper, parent and carer who supported these young people to achieve and for this we give a huge THANK YOU.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of outcomes and activities - continued

International Experiences

During 2023 the County supported 36 young people to attend the World Scout Jamboree in South Korea. It was a challenging Jamboree where our young people shone through, thanks to the support from the 4 amazing volunteer leaders who accompanied them. We also supported over 60 young people to attend the Haarlem Jamborette in the Netherlands.

A patrol of 8 young people is also attending Roverway in Norway this summer.

Cranham Scout Centre

Our biggest investment and our most significant resource is Cranham Scout Centre, situated in the heart of the Cotswolds. Cranham has continued to be a fantastic site which has benefitted many, not only in Scouting but external organisations as well.

Over the last 12 months we have installed solar panels with the help from a legacy fund. New shelters, mains water and further groundwork have also been completed.

We continue to look for improvements to enable more usability and flexibility throughout the year and to ensure our sustainability for future years.

As always, a huge thanks to all users of the site and the dedicated team of volunteers that help to maintain the site throughout the year under the guidance of Cal and Ruth our managers.

Highlights

Some of the amazing highlights not previously mentioned:

- Some fantastic service team weekends at Cranham
- An amazing BEAST weekend where Explorers came together from across the County
- A brilliant S&E event celebrating 10 years - where Cubs, Scouts, Explorers, Guides and Brownies from across the County and the UK came together to have a fantastic two weekends of activities and fun. Massive thanks to the hard-working team that make this event possible.
- We have continued to see our adult volunteers gain their Wood Badge.
- We have enjoyed watching and supporting Gloucester Gangshow.
- We have seen Districts provide activities such as Cotswold Marathon and an extremely successful water weekend in Tewkesbury.

Again, our thanks to all who have made this possible.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

The Charity Commission requires us to publish a reserves policy that

- a) fully justifies and clearly explains keeping or not keeping reserves;
- b) identifies and plans for the maintenance of essential services for beneficiaries;
- c) reflects the risks of unplanned closure associated with the charity's business model, spending commitments, potential liabilities and financial forecasts;
- d) helps to address the risks of unplanned closure on their beneficiaries (in particular, vulnerable beneficiaries), staff and volunteers.

The Trustee Board recognises that there are currently two primary sources of income available: County membership subscriptions (currently £15.50 per year) and the Cranham income.

To that end:

- The Board of Trustees operates a bottom-up annual budgeting process that aligns spend with the objectives of Scouting and its development against its strategic objectives. The primary focus of this continues to be the 'quality of our programme delivery' and 'reaching more young people' agendas, under the guidance of the County Lead Volunteer, in discussion with the County Chair and the Board of Trustees.
- The Board of Trustees considers that membership subscriptions are a stable source of income and therefore the general undesignated reserves would be set at around 50% of the Cranham income as the least guaranteed source of income.
- The Board of Trustees also intends to seek grants and other income sources to supplement membership subscriptions and income from Cranham.
- The Board of Trustees will annually review the designated and restricted reserves to ensure that they are appropriate for the development of Scouting and that they are being effectively utilised to that end.

The Board of Trustees note that Cranham continues to seek methods to minimise the financial support required from the membership subscription and has during the year signed a lease for daytime use by a school.

The amount of reserves held at 31 March 2024 was as follows:

- Restricted funds £nil.
- Unrestricted funds £780,629, which consists of the following:
 - Property and Equipment fund £518,102
 - Other designated funds £150,474
 - Other unrestricted funds £112,053

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Investment policy and objectives

The trustees had concluded that placing funds with the Short-term Investment Service of The Scout Association provided the best return to the Council. In June 2023, The Scout Association closed the Short-term Investment Service account and returned the funds to the County. These funds were re-invested once suitable investment accounts were identified. Other funds are held on deposit with the Council's banks.

Financial position

From an operational perspective:

- self-funded events and activities have, overall, created a deficit of £6,893 (2023: surplus of £9,176).
- operations funded by membership subscriptions and by Cranham income have incurred a deficit of £2,657 (2023: deficit of £2,716), including financial support for the Scouting Development Project of £9,000 (2023: £11,705) and use of the Support Fund £Nil (2023: £1,483).
- interest and donations received have added to income by £4,083 (2023: £541).
- these contributions combine to produce a deficit for the year of £5,467 (2023 surplus for the year: £7,001) which has decreased total reserves to £780,629 on 31 March 2024.

Please see note 15 to the financial statements for further details of movements in funds.

Going concern

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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies section of the financial statements.

FUTURE PLANS

The Council will continue to pursue the Strategy of The Scout Association (Skills for Life 2018 - 2025 Strategy) and ensure our County Vision dovetails into this and any further Strategy updates that The Scout Association undertakes. Our current Vision 25 focuses on **Aspire** - providing a relevant and inclusive programme that is well led and youth shaped, **Prepare** - our young people with skills for life and our adult volunteers with skills to lead and support, **Achieve** - the aspirations of both our young people and adults through access to relevant, inclusive and engaging programme and learning opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. It is established under rules which are common to all Scouts.

Charity constitution

The County's governing documents are those of 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.

Recruitment and appointment of new trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision-making

The County is managed by the Board of Trustees, the members of which are the 'Charity Trustees' of the Scout County, 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 for 2023/24 consisted of the Chair, Treasurer and 10 Trustees (including 4 Ex-Officio Trustees, 6 elected Trustees and 2 nominated Trustees) and meets every two months.

Members of the Trustee Board complete being a Scouts Trustee learning within the first 6 months of joining the Board.

This 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 organisations policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, and comprehensive insurance policies to ensure that insurable risks are covered.

The Board of Trustees and the Leadership Team conducts an ongoing review of the risks that members of the Association in Gloucestershire might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Gloucestershire.

The Board of Trustees follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with Policy Organisation and Rules.

The Board of Trustees keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered. In addition, there are two signatories for all payments.

Approved by order of the board of trustees on22/8/24..... and signed on its behalf by:

.....*Louise M. Little*.....

Louise Little

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

Independent examiner's report to the trustees of Gloucestershire County Scout Council

I report to the charity trustees on my examination of the accounts of Gloucestershire County 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 F Downes FCA



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

Date: 22 August 2024

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	327	-	327	110
Charitable activities	4				
Charitable activities		150,983	-	150,983	140,537
Self-funded events and activities		536,577	-	536,577	272,944
Investment income	3	3,756	-	3,756	431
Total		691,643	-	691,643	414,022
 EXPENDITURE ON					
Charitable activities	5				
Charitable activities		697,110	-	697,110	407,021
NET INCOME/(EXPENDITURE)		(5,467)	-	(5,467)	7,001
 RECONCILIATION OF FUNDS					
Total funds brought forward		786,096	-	786,096	779,095
TOTAL FUNDS CARRIED FORWARD		780,629	-	780,629	786,096


The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	10	512,125	-	512,125	522,738
CURRENT ASSETS					
Stocks	11	416	-	416	547
Debtors	12	68,229	-	68,229	167,718
Investments	13	-	-	-	94,557
Cash at bank and in hand		406,598	-	406,598	271,842
		<u>475,243</u>	<u>-</u>	<u>475,243</u>	<u>534,664</u>
CREDITORS					
Amounts falling due within one year	14	(206,739)	-	(206,739)	(271,306)
		<u>268,504</u>	<u>-</u>	<u>268,504</u>	<u>263,358</u>
NET CURRENT ASSETS					
		<u>780,629</u>	<u>-</u>	<u>780,629</u>	<u>786,096</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>780,629</u>	<u>-</u>	<u>780,629</u>	<u>786,096</u>
NET ASSETS					
		<u>780,629</u>	<u>-</u>	<u>780,629</u>	<u>786,096</u>
FUNDS					
Unrestricted funds	15			780,629	786,096
TOTAL FUNDS					
				<u>780,629</u>	<u>786,096</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 August 2024 and were signed on its behalf by:


Anthony Dover - Trustee

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 £
Notes		
Cash flows from operating activities		
Cash generated from operations 1	31,241	(41,321)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	31,241	(41,321)
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,070)	-
Sale of tangible fixed assets	6,272	-
Sale of fixed asset investments	94,557	-
Interest received	3,756	168
	<hr/>	<hr/>
Net cash provided by investing activities	103,515	168
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	134,756	(41,153)
Cash and cash equivalents at the beginning of the reporting period	271,842	312,995
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	<u>406,598</u>	<u>271,842</u>

The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(5,467)	7,001
Adjustments for:		
Depreciation charges	5,411	7,603
Interest received	(3,756)	(168)
Decrease in stocks	131	318
Decrease/(increase) in debtors	99,489	(135,385)
(Decrease)/increase in creditors	(64,567)	79,310
Net cash provided by/(used in) operations	<u>31,241</u>	<u>(41,321)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	271,842	134,756	406,598
	<u>271,842</u>	<u>134,756</u>	<u>406,598</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	94,557	(94,557)	-
	<u>94,557</u>	<u>(94,557)</u>	<u>-</u>
Total	<u>366,399</u>	<u>40,199</u>	<u>406,598</u>

GLOUCESTERSHIRE COUNTY 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.

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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised upon receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

Tangible fixed assets

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

Cranham Scout Centre Freehold Property	- 1% on reducing balance excluding land
Cranham Scout Centre Equipment	- 20% on cost, 20% on reducing balance and 10% on cost
County Equipment	- 20% 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

As a recognised charity, Gloucestershire County Scouts Council is exempt from Corporation Tax so far as it relates to its charitable activities. It is not, however, exempt from VAT and all expenditure is inclusive of irrecoverable VAT.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES - continued

Going concern

The Trustees have considered whether there are any material uncertainties that would affect the ability of the Council to remain as a going concern. Covid-19 and other global economic factors have had an impact on the charity; however the charity has sufficient cash and reserves available to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations and legacies	327	110
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Investment income	-	263
Deposit account interest	3,756	168
	<u> </u>	<u> </u>
	<u>3,756</u>	<u>431</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Membership subscriptions	Charitable activities	78,632	68,436
County administration	Charitable activities	1,119	-
Cranham Scouting Centre			
Income	Charitable activities	70,896	72,101
Events & Activities - other	Charitable activities	336	-
Events & Activities -			
Strategy & Evolution	Self-funded events and activities	283,327	236,757
Events & Activities - other	Self-funded events and activities	253,250	36,187
		<u> </u>	<u> </u>
		<u>687,560</u>	<u>413,481</u>

5. CHARITABLE ACTIVITIES COSTS

		Direct
		Costs (see
		note 6)
		£
Charitable activities		697,110
		<u> </u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
County administration	25,050	16,725
Cranham Scouting Centre	103,330	82,415
County Officer expenses	5,552	5,517
Adult training	3,756	6,864
Adult Award & Adult Events	1,465	278
Media & communications	1,113	(35)
Insurances (excluding Cranham)	503	486
Governance costs	3,770	4,088
Depreciation	3,645	6,444
Events & Activities - other	251,022	34,431
Scouting Development Project	20,083	18,988
Support Fund payments	-	1,483
Strategy & Evolution events	277,821	229,337
	<u>697,110</u>	<u>407,021</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

See note 16 relating to trustees remuneration for one trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

Included within Direct Costs are:

Wages and salaries for the year totalling £45,169 (2023 - £47,605).

Social security costs for the year totalling £2,468 (2023 - £2,047).

Pension costs for the year totalling £2,258 (2023 - £2,151).

The average number of persons employed by the charity during the year was 3 (2023 - 4) and no employee received remuneration of more than £60,000.

9. INDEPENDENT EXAMINERS FEE

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,761 (2023 - £1,750) and an accounts preparation fee of £1,761 (2023 - £1,750).

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

10. TANGIBLE FIXED ASSETS

	Cranham Scout Centre Freehold Property £	Cranham Scout Centre Equipment £	County Equipment £	Totals £
COST				
At 1 April 2023	540,000	70,936	6,234	617,170
Additions	-	1,070	-	1,070
Disposals	-	(43,928)	(4,634)	(48,562)
	<u>540,000</u>	<u>28,078</u>	<u>1,600</u>	<u>569,678</u>
At 31 March 2024	<u>540,000</u>	<u>28,078</u>	<u>1,600</u>	<u>569,678</u>
DEPRECIATION				
At 1 April 2023	27,329	60,480	6,623	94,432
Charge for year	4,397	860	154	5,411
Eliminated on disposal	-	(37,113)	(5,177)	(42,290)
	<u>31,726</u>	<u>24,227</u>	<u>1,600</u>	<u>57,553</u>
At 31 March 2024	<u>31,726</u>	<u>24,227</u>	<u>1,600</u>	<u>57,553</u>
NET BOOK VALUE				
At 31 March 2024	<u>508,274</u>	<u>3,851</u>	<u>-</u>	<u>512,125</u>
At 31 March 2023	<u>512,671</u>	<u>10,456</u>	<u>(389)</u>	<u>522,738</u>

On 27 March 2017 the freehold land and buildings were valued by GJS Dillon (commercial property consultants) on the basis of market value. This was taken as the deemed cost for the site under the conversion to FRS102.

Included within Freehold Property is non depreciable land with a value of £73,000 per the valuation noted above.

Cost or valuation at 31 March 2024 is as follows:

	Land and Buildings £
Cost	235,851
March 2017 revaluation surplus	304,149

Deemed cost for FRS102 purposes	540,000
	=====

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

11. STOCKS	31.3.24	31.3.23
	£	£
Finished goods	<u>416</u>	<u>547</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
	£	£
Trade debtors	3,340	4,797
Other debtors	13	-
Payments in advance	-	161,464
Prepayments	<u>64,876</u>	<u>1,457</u>
	<u>68,229</u>	<u>167,718</u>

Payments in advance at 31 March 2023 related to expenditure incurred in advance for scouting events that took place in the year to 31 March 2024.

13. CURRENT ASSET INVESTMENTS	31.3.24	31.3.23
	£	£
Unlisted investments	<u>-</u>	<u>94,557</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
	£	£
Trade creditors	24,334	21,165
Social security and other taxes	558	1,358
Other creditors	1,548	323
Advance income	122,904	193,493
Deferred income	54,687	49,811
Accrued expenses	<u>2,708</u>	<u>5,156</u>
	<u>206,739</u>	<u>271,306</u>

Deferred Income

	£
Balance at 1 April 2023	49,811
Amounts released during the year	(45,174)
Amounts released against depreciation	(1,766)
Amounts deferred during the year	51,816

Balance at 31 March 2024	54,687
	=====

Deferred income relates to grants for capital purchases of £2,871 (2023 - £4,637), membership subscriptions in advance of £44,461 (2023 - £41,200) and Cranham income received in advance of £7,355 (2023 - £3,974).

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Advance Income

	£
Balance at 1 April 2023	193,493
Amounts released during the year	(193,493)
Advance income in year	122,904

Balance at 31 March 2024	122,904
	=====

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Support fund	10,135	-	10,135
Capital expenditure	10,000	-	10,000
Strategy & Evolution	43,020	6,190	49,210
Scouting Development	18,000	(9,000)	9,000
Cranham Development	10,000	-	10,000
International	19,905	(8,923)	10,982
Events & Activities contingency	26,904	2,228	29,132
Other Unrestricted Funds	108,015	4,038	112,053
Property & Equipment	518,102	-	518,102
The Bannister Fund	22,015	-	22,015
	786,096	(5,467)	780,629
TOTAL FUNDS	786,096	(5,467)	780,629

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Strategy & Evolution	284,550	(278,360)	6,190
Scouting Development	-	(9,000)	(9,000)
International	-	(8,923)	(8,923)
Events & Activities contingency	253,250	(251,022)	2,228
Other Unrestricted Funds	153,843	(149,805)	4,038
	691,643	(697,110)	(5,467)
TOTAL FUNDS	691,643	(697,110)	(5,467)

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Support fund	11,618	(1,483)	-	10,135
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	35,600	7,420	-	43,020
Jamboree 2023	10,000	-	(10,000)	-
Scouting Development	-	(11,705)	29,705	18,000
Cranham Development	10,000	-	-	10,000
International	4,299	(5,906)	21,512	19,905
Events & Activities contingency	22,816	4,088	-	26,904
Other Unrestricted Funds	128,202	14,587	(34,774)	108,015
Property & Equipment	524,545	-	(6,443)	518,102
The Bannister Fund	22,015	-	-	22,015
	<u>779,095</u>	<u>7,001</u>	<u>-</u>	<u>786,096</u>
TOTAL FUNDS	<u>779,095</u>	<u>7,001</u>	<u>-</u>	<u>786,096</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(1,483)	(1,483)
Strategy & Evolution	236,757	(229,337)	7,420
Scouting Development	-	(11,705)	(11,705)
International	-	(5,906)	(5,906)
Events & Activities contingency	38,353	(34,265)	4,088
Other Unrestricted Funds	138,912	(124,325)	14,587
	<u>414,022</u>	<u>(407,021)</u>	<u>7,001</u>
TOTAL FUNDS	<u>414,022</u>	<u>(407,021)</u>	<u>7,001</u>

Details of the funds are as follows:-

Support fund - to support youth members or groups in times of hardship.

Capital expenditure fund - for capital expenditure projects.

Strategy & Evolution fund - to fund the running and development of two major annual Scout events involving participants from the County and elsewhere.

Jamboree 2023 fund - to assist a team from the County to attend the four-yearly World Jamboree. This fund has been merged into the International Fund this year.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

15. MOVEMENT IN FUNDS - continued

Scouting Development fund - to support the development and growth of Scouting throughout Gloucestershire.

Cranham Development fund - towards the cost of significant development of the Cranham site.

International fund - to support the attendance at international events. Now includes the Jamboree 2023 Fund.

Events & Activities contingency fund - a fund to cover unplanned shortfalls and cancellations of events not covered by insurance.

Property & Equipment fund - represents the net book value of fixed assets less unamortised grants.

Bannister Fund - Covid related fund to support Scout Groups who needed financial support. Transferred to Cranham Development fund in May 2023.

16. RELATED PARTY DISCLOSURES

The Scout Association, the Scout Region, other Scout Counties, Scout Districts and Scout Groups are related parties of Gloucestershire County Scout Council. All transactions with these parties are on an arms' length basis.

During the year, L Little received remuneration of £14,948 (2023: £14,236) and the charity also paid employer pension contributions of £747 (2023: £712) and employer NI contributions of £808 (2023: £747) for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302129

Accounts

REGISTERED CHARITY NUMBER: 302129

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES

Ex Officio:

Stephen Lake	County Chair – resigned April 2022
Tony Dover	County Chair – from September 2022
Carole O'Donnell	County Commissioner – from September 2022
Kat Holter	Youth Commissioner – from September 2019
Louise Little	County Secretary – from July 2009

Elected members:

Lauren Greening	Elected September 2020; ex-officio 2012-18; co-opted 2019
Lewis Dangerfield	Elected September 2021; nominated 2019-20
Dave Hall	Elected September 2021; nominated 2017-20
Dan Seamarks	Elected September 2022
Ryan Hawkins	Elected September 2022
Gareth Ovens	Resigned September 2022

Nominated by the County Commissioner:

Ashley Freeman	Nominated September 2021; elected 2016-20
Mark Spiller	Nominated September 2022; ex-officio, County Commissioner 2017-2022
Roger Tovey	Nominated September 2022; died January 2023

Co-opted members:

Colin Steward	Co-opted September 2022; elected 2011-21
Lynsey Palmer	Co-opted June 2023

PRINCIPAL ADDRESS

Cranham Scout Centre
Cranham
Gloucestershire
GL4 8HP

REGISTERED CHARITY NUMBER

302129

INDEPENDENT EXAMINER

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

BANKERS

NatWest Bank

Lloyds Bank

CAF Bank

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements for the year from 1 April 2022 to 31 March 2023.

The Trustees have prepared the financial statements in compliance with the Charities SORP 'Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 and the Charities Act 2011.

Gloucestershire County Scout Council is a registered charity established under the Policy, Organisation and Rules of The Scout Association. Its registered charity number is 302129 and its Scout Association registration number is 10000086.

As a charity it is managed by the Board of Trustees, whose members are the Charity Trustees, details of whom are given on page 1 of this report. In April 2023, the Scout Association changed the name of the Executive Committee to Board of Trustees, to be formally adopted at the forthcoming AGM. In anticipation of these changes, "Board of Trustees" will be used in this document.

The Trustees give thanks to the late Roger Tovey for his assistance in preparing the financial statements in previous years. Roger passed away in January 2023. His unwavering support has been sorely missed by us all.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Policies and objectives

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 Scout Method

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

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

Strategic direction

At its core we believe that, through its programme, Scouting offers life-changing adventure to young people. We therefore want as many Gloucestershire young people as possible to benefit from great Scouting programme and adventure.

The Scout Association's strategic plan describes four strategic objectives:

Growth	To increase the number of youth members and volunteers.
Inclusivity	To be as diverse as our communities.
Youth-shaped	To ensure Scouting is shaped by young people in partnership with adults.
Community impact	To make a positive impact in our communities.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Launched at the AGM in September 2022, a new vision was presented for Gloucestershire Scouts. This vision was the output from a County Conference first held in October 2021 and focuses on three areas.

By 2025 we want a county where.....

- we ASPIRE to provide young people with a relevant and well lead programme that is youth shaped and well led;
- we will PREPARE our young people with skills for life and our adult volunteers with the skills to lead and support;
- our young people and adult volunteers will ACHIEVE their aspirations through access to relevant, inclusive and engaging programme opportunities.

This vision will support and direct the activities of the County Team and Board of Trustees and will enable us to continue to prioritise the things that are important to our members.

The vision for Scouting in the UK is:

By 2025 we will have prepared more people with skills for life, supported by amazing leaders delivering an inspiring programme.

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Growth	Inclusivity	Youth-shaped	Community impact
50k more young people	Our volunteers reflect the demographics of our society	250k young people shape their Scouting each year	250 young people making a positive impact in their local communities each year
10k more section leaders	In 500 more areas of deprivation	50% young people achieve top awards	50% young people achieve top awards
5k more Young Leaders			

To support the Movement to achieve these objectives, the Scout Association will focus on three pillars of work:

Programme	A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.
People	More, well-trained, better-supported and motivated adult volunteers and more young people from diverse backgrounds.
Perception	Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

The Board of Trustees is increasingly focusing on supporting the achievement of the National Vision through supporting the delivery of the County Vision.

Public benefit

The Trustees have had regard to the Charity Commission guidance on public benefit. The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of outcomes and activities

Growth

At census in January 2023, we had 79 groups in 8 Districts. This is made up of 4,938 young people, which is 95.7% progress towards our pre-covid numbers in 2020. Our squirrel dreys recorded 110 for the youngest members of the movement aged 4 -5 and we are still growing in this area. Our young leaders stood at 213 back to where they were pre-covid in 2020, an amazing feat.

The County continues to fund the Three Counties Development project alongside Avon and Somerset. This project has continued to be of huge support to groups and districts across the County. Some groups would have closed if it had not been for the support of this project. The number of young people who have been recruited/retained over the last 3 years is 473 with 118 adult volunteers also recruited/retained. This means we have successfully opened 4 new sections and retained 19 sections across the county. Both the Board of Trustees and the Three Counties Steering Group recognise that without the work of the project, Scouting would not have had the Growth in all three counties.

We remain thankful to the Growth and Communities team along with our Growth Team lead for their work that often cannot be carried out by existing volunteers, including visits to schools.

Programme

The way in which the programme is delivered is cited as the key reason why young people join and stay in Scouting. Key factors for the quality of the programme in Scouting is the ability to:

- take part in adventurous activities;
- take part in residential experiences; and
- achieve top awards.

It is a refreshing feeling to know that we have had a full year of activities taking place throughout the County without any impact from that "pandemic".

We are in a position where we have:

- 729 permits on record, held by 313 individual leaders;
- 336 are for Nights Away;
- 234 are for Water Sports;
- 92 are for Mountain Activities;
- 67 are for Archery;
- not forgetting the vast number of leaders who have shooting qualifications throughout the County as well.

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that permits we are issuing to adults are done so on the basis of the relevant levels of experience and the appropriate level of demonstrated competence. In 2022/23, we once again PASSED the National Moderation Scheme.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

This year we are once again immensely proud of the achievements of our young people in obtaining Top Awards. Based on census data where we were asked to report on these achievements, we can tell you:

- 248 (36% of eligible) Beavers were presented their Top Award - The Bronze Chief Scout Award.
- 219 (39% of eligible) Cubs were presented their Top Award - The Silver Chief Scout Award.
- 88 (29% of eligible) Scouts were presented their Top Award - The Gold Chief Scout Award.
- 29 (10% of eligible) Explorers and Network members were presented The Platinum Chief Scout Award.
- 10 (27%) Young Leaders completed their Young Leader Belt, preparing them to lead in future.

- 23 Bronze Duke of Edinburgh Awards were awarded;
- 5 Silver Duke of Edinburgh Awards were awarded;
- 1 Gold Duke of Edinburgh Award was awarded;
- 1 Queens Scout and 1 Scouts of the World award was awarded.

We give a huge amount of thanks to every leader, assistant, helper, parent or carer that has supported their young people to achieve.

International Experiences

International experiences gradually started to return. We in the County continued to support our members for 2023 where we took 36 young people to the World Scout Jamboree in South Korea and over 60 young people to the Haarlem Jamborette in the Netherlands.

We have a patrol of 8 young people now preparing for Roverway in Norway in 2024.

Cranham Scout Centre

Without doubt, our biggest investment and our most significant resource is Cranham Scout Centre, situated with in the heart of the Cotswolds, Cranham has continued to be a fantastic site which has benefited many.

This year Cranham Scout Centre celebrated its 75th anniversary with a gathering that showcased old photographs and future plans. The Centre continues to move forwards with the support of our amazing volunteers under the guidance of Cal and Ruth.

Recent visitors to the site will have seen a large amount of groundwork in preparation for the installation of new shelters and extra parking near the camping areas. The marquee has also now been moved slightly to allow a new floor to be laid. This improves usability and flexibility throughout the year. We continue to look forwards and will soon be investing in some energy efficiency measures to help ensure a more sustainable future for the site.

As always, a huge thanks to all users of the site and the team of volunteers that help maintain the site throughout the year.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Highlights

As we moved into normality again following the pandemic, we managed to see more highlights than previously, some but not all include:

- a joint Queens/Kings Scout award evening with Avon County at Berkeley Castle where those Queen Scouts who could not celebrate previously were invited with their parents and leaders to come together to formally be presented with their certificates by the High Sheriff of Gloucester and Charles Berkeley.
- districts once again being able to celebrate St. Georges Day outside whether doing activities or on parade but being in the heart of their communities.
- some fantastic service team weekends at Cranham.
- a brilliant BEAST weekend where Explorers came together from across the County.
- an amazing S&E event where Cubs, Scouts, Guides and Explorers and new for 2023 Brownies from across the County and the UK came together to have a fantastic weekend of activities and fun. Many thanks to the hard-working team that make this event possible.
- we have continued to see our adult leaders gain their Wood Badge.
- using the blended method, we continue to provide First Aid training that is engaging, relevant and accessible to members.
- we have seen District events return to full capacity, especially Cotswold Marathon and Gloucester Gang Show and a very successful water weekend in Tewkesbury.

Our thanks to all who have made this possible.

FINANCIAL REVIEW

Financial position

From an operational perspective:

- self-funded events and activities have, overall, created a surplus of £9,176 (2022: surplus of £12,450).
- operations funded by membership subscriptions and by Cranham income have incurred a deficit of £2,716 (2022: deficit of £21,075), including financial support for the Scouting Development Project of £11,705 (2022: £20,094) and use of the Support Fund £1,483 (2022: £960).
- interest and donations received have added to income by £541 (2021: £1,936 plus a one-off legacy of £22,015).
- these contributions combine to produce an operating surplus for the year to £7,001 (2022: £15,326) which has increased total reserves to £786,096 on 31 March 2023.

Please see note 15 to the financial statements for further details of movements in funds.

Investment policy and objectives

had concluded that placing funds with the Short-term Investment Service of The Scout Association provided the best return to the Council. In June 2023, The Scout Association closed the Short-term Investment Service account and returned the funds to the County. These funds will be re-invested once a review of suitable investment accounts has taken place. Other funds are held on deposit with the Council's banks.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Charity Commission requires us to publish a reserves policy that:

- a) fully justifies and clearly explains keeping or not keeping reserves;
- b) identifies and plans for the maintenance of essential services for beneficiaries;
- c) reflects the risks of unplanned closure associated with the charity's business model, spending commitments, potential liabilities and financial forecasts;
- d) helps to address the risks of unplanned closure on their beneficiaries (in particular, vulnerable beneficiaries), staff and volunteers.

Further, the Trustees recognises that there are currently two primary sources of revenue available: County Membership subscriptions (currently £15.50 per year) and the Cranham income.

To that end:

- The Board of Trustees operates a bottom-up annual budgeting process that aligns spend with the objectives of Scouting and its development against its strategic objectives. The primary focus of this continues to be the 'delivered programme quality' and 'reaching many more young people' agendas, under the guidance of the County Commissioner, in discussion with the County Chair and the Board of Trustees.
- As part of that budgeting process, the Board of Trustees intends to ensure that, each year, it holds sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The Board of Trustees considers that membership subscriptions are a stable source of income and therefore the general undesignated reserves would be set at around 50% of the Cranham income as the least guaranteed source of income.
- The Board of Trustees also intends to seek grants and other income sources to supplement Membership Subscriptions and income from Cranham.
- The Board of Trustees will annually review the designated and restricted reserves to ensure that they are appropriate for the development of Scouting and that they are being effectively utilised to that end.

The Board of Trustees has noted that the operation of Cranham is currently a net cost to the County. However, the Centre is undergoing a programme of renovation and improvement and unavoidable ash die back costs. The Trustees continue to seek methods to minimise the financial support required from the Membership Subscription.

The amount of reserves held at 31 March 2023 was as follows:

- Restricted funds £nil.
- Unrestricted funds £786,096, which consists of the following:
 - Property and Equipment fund £518,102
 - Other designated funds £159,979
 - Other unrestricted funds £108,015

Now the uncertainty of the Covid-19 pandemic has passed, the Trustees will be looking during 2023 at how to allocate unrestricted funds that were held due to the pandemic.

Going concern

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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies section of the financial statements.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

The Council will continue to pursue the Strategy of the Scout Association (Skills for Life 2018 - 2025 Strategy) and has revised its own County Development Plan 'Vision 2025' which focuses on three key areas of Youth Shaped Inspiring programmes, Engaged Amazing Adults and growing our County.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The County's governing documents are those of 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 (POR) of The Scout Association.

Locally, the Gloucestershire County Scout Council Constitution, adopted at the 2016 Annual General Meeting, reflects that the constitution of the charity is as detailed in the POR.

The County is a trust established under its rules which are common to all Scouts. There have been no changes in the objectives since the last annual report.

Recruitment and appointment of new trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure and decision-making

The County is managed by the Board of Trustees, the members of which are the 'Charity Trustees' of the Scout County, which is itself 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 Board normally meets 6 times each year and comprises:

- three independent representatives (Chair, Treasurer and Secretary);
- ex-officio members (County Commissioner, County Youth Commissioner);
- members elected by the County Scout Council;
- members nominated by the County Commissioner in consultation with the County Chair and approved by the County Scout Council;
- members co-opted by the Board of Trustees.

Additionally, the Regional Commissioner for SW England has the right of attendance (but is not a Charity Trustee for Gloucestershire Scouts).

Members of the Board of Trustees complete 'Trustee Information' training within the first 5 months of joining the Board.

This Board of Trustees exists to support the County Commissioner in meeting the responsibilities of their appointment and is responsible for:

- the maintenance of County property;
- the raising of funds and the management of the County finances;
- the insurance of persons, property and equipment;
- ensuring provision of sufficient resources for Scouting to operate, including supporting recruitment, appointment of adults, other adult support, and fundraising activities;
- promoting and supporting the development of Scouting in the local area;
- managing and implementing the Safety Policy locally;
- ensuring that a positive image of Scouting exists in the local community;
- appointing and managing the operation of any sub-committees that may be required;
- appointing County Administrators and Advisors other than those who are elected.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, and comprehensive insurance policies to ensure that insurable risks are covered.

The Board of Trustees and the Leadership Team conducts an ongoing review of the risks that members of the Association in Gloucestershire might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Gloucestershire.

The Board of Trustees follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with Policy Organisation and Rules.

The Board of Trustees keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered. In addition, there are two signatories for all payments.

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 on21/9/23..... and signed on its behalf by:

.....*Louise Little*.....
Louise Little - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

Independent examiner's report to the trustees of Gloucestershire County Scout Council

I report to the charity trustees on my examination of the accounts of Gloucestershire County Scout Council (the Trust) for the year ended 31 March 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



R F Downes

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

Date: 5 September 2023

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	110	-	110	23,658
Charitable activities					
Charitable activities	4	140,537	-	140,537	138,112
Self-funded events and activities		272,944	-	272,944	35,694
Investment income	3	<u>431</u>	<u>-</u>	<u>431</u>	<u>293</u>
Total		<u>414,022</u>	<u>-</u>	<u>414,022</u>	<u>197,757</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>407,021</u>	<u>-</u>	<u>407,021</u>	<u>182,431</u>
NET INCOME		7,001	-	7,001	15,326
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>779,095</u>	<u>-</u>	<u>779,095</u>	<u>763,769</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>786,096</u></u>	<u><u>-</u></u>	<u><u>786,096</u></u>	<u><u>779,095</u></u>

The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	522,738	-	522,738	530,341
CURRENT ASSETS					
Stocks	11	547	-	547	865
Debtors	12	167,718	-	167,718	32,597
Investments	13	94,557	-	94,557	94,293
Cash at bank and in hand		<u>271,842</u>	-	<u>271,842</u>	<u>312,995</u>
		534,664	-	534,664	440,750
CREDITORS					
Amounts falling due within one year	14	(271,306)	-	(271,306)	(191,996)
NET CURRENT ASSETS		<u>263,358</u>	-	<u>263,358</u>	<u>248,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>786,096</u>	-	<u>786,096</u>	<u>779,095</u>
NET ASSETS		<u>786,096</u>	-	<u>786,096</u>	<u>779,095</u>
FUNDS	15				
Unrestricted funds				<u>786,096</u>	<u>779,095</u>
TOTAL FUNDS				<u>786,096</u>	<u>779,095</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/3 and were signed on its behalf by:



.....
Anthony Dover - Trustee

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised upon receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

Tangible fixed assets

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

Cranham Scout Centre Freehold Property	- 1% on reducing balance excluding land
Cranham Scout Centre Equipment	- 20% on cost, 20% on reducing balance and 10% on cost
County Equipment	- 20% 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

As a recognised charity, Gloucestershire County Scouts Council is exempt from Corporation Tax so far as it relates to its charitable activities. It is not, however, exempt from VAT and all expenditure is inclusive of irrecoverable VAT.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for 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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Going concern

The Trustees have considered whether there are any material uncertainties that would affect the ability of the Council to remain as a going concern. Covid-19 and other global economic factors have had an impact on the charity; however, the charity has sufficient cash and reserves available to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations and legacies	<u>110</u>	<u>23,658</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Investment income	263	98
Deposit account interest	<u>168</u>	<u>195</u>
	<u>431</u>	<u>293</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Membership subscriptions	Charitable activities	68,436	59,373
Cranham Scouting Centre			
Income	Charitable activities	72,101	57,834
Government grants	Charitable activities	-	20,905
Events & Activities -			
Strategy & Evolution	Self-funded events and activities	236,757	698
Events & Activities - other	Self-funded events and activities	<u>36,187</u>	<u>34,996</u>
		<u>413,481</u>	<u>173,806</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Coronavirus Job Retention Scheme grant	-	8,737
Stroud District Council Covid support grants	<u>-</u>	<u>12,168</u>
	<u>-</u>	<u>20,905</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Charitable activities	<u>407,021</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
County administration	16,725	16,246
Cranham Scouting Centre	82,415	98,973
County Officer expenses	5,517	1,806
Adult training	6,864	7,438
Adult Award & Adult Events	278	2,110
Media & communications	(35)	243
Insurances (excluding Cranham)	486	1,275
Governance costs	4,088	2,346
Depreciation	6,444	7,696
Events & Activities - other	34,431	21,537
Scouting Development Project	18,988	20,094
Support Fund payments	1,483	960
Strategy & Evolution events	<u>229,337</u>	<u>1,707</u>
	<u>407,021</u>	<u>182,431</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

See note 16 relating to trustees remuneration for one trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

Included within Direct Costs are:

Wages and salaries for the year totalling £47,605 (2022 - £42,136).

Social security costs for the year totalling £2,285 (2022 - £2,047).

Pension costs for the year totalling £2,151 (2022 - £2,068).

The average number of persons employed by the charity during the year was 4 (2021 - 4) and no employee received remuneration of more than £60,000.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. INDEPENDENT EXAMINERS FEE

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,750 (2022 - £1,000) and an accounts preparation fee of £1,750 (2022 - £750).

10. TANGIBLE FIXED ASSETS

	Cranham Scout Centre Freehold Property £	Cranham Scout Centre Equipment £	County Equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>540,000</u>	<u>70,936</u>	<u>6,234</u>	<u>617,170</u>
DEPRECIATION				
At 1 April 2022	22,888	58,065	5,876	86,829
Charge for year	<u>4,441</u>	<u>2,415</u>	<u>747</u>	<u>7,603</u>
At 31 March 2023	<u>27,329</u>	<u>60,480</u>	<u>6,623</u>	<u>94,432</u>
NET BOOK VALUE				
At 31 March 2023	<u>512,671</u>	<u>10,456</u>	<u>(389)</u>	<u>522,738</u>
At 31 March 2022	<u>517,112</u>	<u>12,871</u>	<u>358</u>	<u>530,341</u>

On 27 March 2017 the freehold land and buildings were valued by GJS Dillon (commercial property consultants) on the basis of market value. This was taken as the deemed cost for the site under the conversion to FRS102.

Included within Freehold Property is non depreciable land with a value of £73,000 per the valuation noted above.

Cost or valuation at 31 March 2023 is as follows:

	Land and Buildings £
Cost	235,851
March 2017 revaluation surplus	304,149

Deemed cost for FRS102 purposes	540,000
	=====

11. STOCKS

	31.3.23 £	31.3.22 £
Finished goods	<u>547</u>	<u>865</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade debtors		4,797	1,083
Payments in advance		161,464	17,177
Prepayments		<u>1,457</u>	<u>14,337</u>
		<u>167,718</u>	<u>32,597</u>

Payments in advance relate to payments made in advance for scouting events taking place in the year to 31 March 2024.

13. CURRENT ASSET INVESTMENTS		31.3.23	31.3.22
		£	£
Unlisted investments		<u>94,557</u>	<u>94,293</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade creditors		21,165	25,957
Social security and other taxes		1,358	809
Other creditors		323	310
Advance income		193,493	81,539
Deferred income		49,811	71,353
Accrued expenses		<u>5,156</u>	<u>12,028</u>
		<u>271,306</u>	<u>191,996</u>

Deferred Income

	£
Balance at 1 April 2022	71,353
Amounts released during the year	(65,557)
Amounts released against depreciation	(1,160)
Amounts deferred during the year	45,175

Balance at 31 March 2023	49,811
	=====

Deferred income relates to grants for capital purchases of £4,637 (2022 - £5,797), membership subscriptions in advance of £41,200 (2022 - £64,796) and Cranham income received in advance of £3,974 (2022 - £760).

Advance Income

	£
Balance at 1 April 2022	81,539
Amounts released during the year	(60,683)
Advance income in year	172,637

Balance at 31 March 2023	193,493
	=====

Income received in advance relates to the 2023 World Jamboree and the Haarlem Jamborette which are taking place in August 2023.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Support fund	11,618	(1,483)	-	10,135
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	35,600	7,420	-	43,020
Jamboree 2023	10,000	-	(10,000)	-
Scouting Development	-	(11,705)	29,705	18,000
Cranham Development	10,000	-	-	10,000
International	4,299	(5,906)	21,512	19,905
Events & Activities contingency	22,816	4,088	-	26,904
Other Unrestricted Funds	128,202	14,587	(34,774)	108,015
Property & Equipment	524,545	-	(6,443)	518,102
The Bannister Fund	22,015	-	-	22,015
	<u>779,095</u>	<u>7,001</u>	<u>-</u>	<u>786,096</u>
TOTAL FUNDS	<u>779,095</u>	<u>7,001</u>	<u>-</u>	<u>786,096</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(1,483)	(1,483)
Strategy & Evolution	236,757	(229,337)	7,420
Scouting Development	-	(11,705)	(11,705)
International	-	(5,906)	(5,906)
Events & Activities contingency	38,353	(34,265)	4,088
Other Unrestricted Funds	138,912	(124,325)	14,587
	<u>414,022</u>	<u>(407,021)</u>	<u>7,001</u>
TOTAL FUNDS	<u>414,022</u>	<u>(407,021)</u>	<u>7,001</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Support fund	12,578	(960)	-	11,618
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	36,415	(815)	-	35,600
Jamboree 2023	1,000	-	9,000	10,000
Scouting Development	15,000	(20,094)	5,094	-
Cranham Development	10,000	-	-	10,000
International	4,925	-	(626)	4,299
Events & Activities contingency	9,357	13,459	-	22,816
Other Unrestricted Funds	131,165	1,721	(4,684)	128,202
Property & Equipment	533,329	-	(8,784)	524,545
The Bannister Fund	-	22,015	-	22,015
	<u>763,769</u>	<u>15,326</u>	<u>-</u>	<u>779,095</u>
TOTAL FUNDS	<u>763,769</u>	<u>15,326</u>	<u>-</u>	<u>779,095</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(960)	(960)
Strategy & Evolution	892	(1,707)	(815)
Scouting Development	-	(20,094)	(20,094)
Events & Activities contingency	34,996	(21,537)	13,459
Other Unrestricted Funds	139,854	(138,133)	1,721
The Bannister Fund	22,015	-	22,015
	<u>197,757</u>	<u>(182,431)</u>	<u>15,326</u>
TOTAL FUNDS	<u>197,757</u>	<u>(182,431)</u>	<u>15,326</u>

Details of the funds are as follows:-

Support fund - to support youth members or groups in times of hardship.

Capital expenditure fund - for capital expenditure projects.

Strategy & Evolution fund - to fund the running and development of two major annual Scout events involving participants from the County and elsewhere.

Jamboree 2023 fund - to assist a team from the County to attend the four-yearly World Jamboree. This fund has been merged into the International Fund this year.

Scouting Development fund - to support the development and growth of Scouting throughout Gloucestershire.

Cranham Development fund - towards the cost of significant development of the Cranham site.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

International fund - to support the attendance at international events. Now includes the Jamboree 2023 Fund.

Events & Activities contingency fund - a fund to cover unplanned shortfalls and cancellations of events not covered by insurance.

Property & Equipment fund - represents the net book value of fixed assets less unamortised grants.

Bannister Fund - Covid related fund to support Scout Groups who needed financial support. Transferred to Cranham Development fund in May 2023.

Transfers between funds

Transfers are made between designated and other unrestricted funds at the end of every accounting period in cases where:

i) the activity of the designated fund has come to an end and there is an unspent balance, when the surplus is transferred to unrestricted funds;

ii) the trustees designate new project funds; and/or

ii) the designated fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from other unrestricted funds.

16. RELATED PARTY DISCLOSURES

The Scout Association, the Scout Region, other Scout Counties, Scout Districts and Scout Groups are related parties of Gloucestershire County Scout Council. All transactions with these parties are on an arms' length basis.

During the year, L Little received remuneration of £14,236 (2022: £13,689) and the charity also paid employer pension contributions of £712 (2022: £684) and employer NI contributions of £747 (2022: £669) for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302129

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2022**

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES

Ex Officio:

Tony Dover – Chair since September 2022
Carole O'Donnell – Interim County Commissioner appointed September 2022
Kat Holter - Youth Commissioner
Louise Little - County Secretary
Stephen Lake – former County Chairman – resigned April 2022
Mark Spiller – former County Commissioner – resigned September 2022
Tom Cadogan – former Treasurer – resigned September 2022

Elected members:

Lauren Greening
Lewis Dangerfield – appointed September 2021
Dave Hall – appointed September 2021
Dan Seamarks – appointed September 2022
Ryan Hawkins – appointed September 2022
Ashley Freeman – resigned September 2021
Josh Foye - resigned September 2021
Gareth Ovens – resigned September 2022
Colin Steward – resigned September 2022

Nominated by the County Commissioner:

Roger Tovey
Ashley Freeman – appointed September 2021
Mark Spiller – appointed September 2022

Co-opted member:

Colin Steward – appointed September 2022

PRINCIPAL ADDRESS

Cranham Scout Centre
Cranham
Gloucestershire
GL4 8HP

REGISTERED CHARITY NUMBER

302129

INDEPENDENT EXAMINER

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

BANKERS

NatWest
Bank Buildings
George Street
Stroud
Gloucestershire
GL5 3DT

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements for the year from 1 April 2021 to 31 March 2022.

The Trustees have prepared the financial statements in compliance with the Charities SORP 'Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 and the Charities Act 2011.

Gloucestershire County Scout Council is a registered charity established under the Policy, Organisation and Rules of The Scout Association. Its registered charity number is 302129 and its Scout Association registration number is 10000086.

As a charity, it is managed by a County Executive Committee, whose members are the Charity Trustees, details of whom are given on page 1 of this Report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Policies and objectives

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 Scout Method

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

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

Strategic direction

At its core we believe that through its programme Scouting offers life-changing adventure to young people. We therefore want as many Gloucestershire young people as possible to benefit from great Scouting programme and adventure.

The Scout Association's strategic plan describes four strategic objectives:

Growth	To increase the number of youth members and volunteers.
Inclusivity	To be as diverse as our communities.
Youth-shaped	To ensure Scouting is shaped by young people in partnership with adults.
Community impact	To make a positive impact in our communities.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Strategic direction - continued

Launched at the AGM in September 2017, the County Commissioner presented a Vision for 2020 for Gloucestershire Scouts. Due to the effects of the Pandemic a decision has been made to extend this vision to 2022. This is focused on three key areas:

By 2022 we want a county where.....

- young people influence and experience high-quality, balanced programmes;
- adults feel supported, engaged and able to understand their roles;
- more young people and adults get to experience Scouting in Gloucestershire than ever before.

This guiding vision will support and direct the activity of the County Team and the County Executive Committee and will enable us to continue to prioritise the things that are important to our members.

In October 2021 we hosted a county team conference where key members of District and County teams came together to help share the Vision and Strategy for the coming years.

The vision for Scouting in the UK is:

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Growth	Inclusivity	Youth Shaped	Community Impact
<ul style="list-style-type: none">• 50k more young people• 10k more Section Leaders• 5k more Young Leaders	<ul style="list-style-type: none">• Our volunteers reflect the demographics of our society• In 500 more areas of deprivation	<ul style="list-style-type: none">• 250k young people shape their Scouting each year• 50% young people achieve top awards	<ul style="list-style-type: none">• 250k young people making a positive impact in their local communities each year• 50% young people achieve top awards

To support the Movement to achieve these objectives, the Scout Association will focus on three pillars of work:

Programme	A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.
People	More, well-trained, better-supported and motivated adult volunteers and more young people from diverse backgrounds.
Perception	Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

The County Executive is increasingly focusing on supporting the achievement of the National Vision through supporting the delivery of the County Vision 2020.

Public benefit

The Trustees have had regard to the Charity Commission guidance on public benefit. The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of outcomes and activities

Growth

2021 saw us start to see many of the young people returning that had left Scouting in Gloucestershire during 2020 and 2021 due to the pandemic. Part way through 2021 a Headcount was completed by The Scout Association to understand where Scouting membership was trending and to identify key areas that we could focus additional support.

The headcount in October 2021 showed that as a County we were tracking as a 21% increase in Young People from the Census conducted in January 2021. By comparison this was 95% of the members we had at the start of 2020 before the pandemic had the impact that it did.

At the Census in 2022 we recorded 4,604 young people including 45 young people in our brand new Squirrels Dreys which are for young people aged 4 & 5. Excluding Squirrels, we saw a 16% (646) increase vs the 2021 Census taking our numbers of Young People aged 6-18 to 4,559. We are at 88% of the numbers of 6-18yr olds compared to the Census taken prior to the pandemic but this is a significant step forward.

The County Executive Committee have continued to fund the Three Counties Development project alongside Avon and Somerset, where, with a matched funding grant from the Scout Grants Board, we have been able to maintain the model adopted by the Pears Project which ended in 2019.

This project has continued to be of huge support to groups and districts across the County. Some groups would be closed if it had not been for the support of this project. The Three Counties development project had at the end of January supported 23 sections across 13 groups in the County over the past two years, recruiting over 170 young people and 35 adults as well enabling us to retain almost 40 young people and 11 adults.

We remain thankful to the teams of Development Teams Assistants, our Development Team Leader and the Regional Services Team for their work that often cannot be carried out by existing volunteers including visits to schools.

We have had real successes with Squirrel Dreys with our first one opening in Newent in the Forest of Dean in September 2021. At the end of January 2022, we had opened 7 brand new Squirrels Dreys across 4 of our Districts.

Programme

The way in which the programme is delivered is cited as the key reason why young people join and stay in Scouting. Key factors for the quality of the programme in Scouting is the ability to:

- take part in adventurous activities;
- take part in residential experiences; and
- achieve top awards.

Activities have not been possible to achieve throughout the pandemic. However, we still have are in a position where:

- 80 adults have 103 permits for land-based activities (e.g. Abseiling, Archery, Climbing, Caving, Hillwalking, Skiing & Snowsports);
- 77 adults have 369 permits for water-based activities (e.g. Bell-boating, Canoeing, Kayaking, Narrow-boating, Pulling, Rafting & Yachting).

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that permits we are issuing to adults are done so on the basis of the relevant levels of experience and the appropriate level of demonstrated competence. In 2021/22, we once again PASSED the National Moderation Scheme.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Review of outcomes and activities - continued

We also have 171 adults with permits to lead residential experiences, providing the opportunity for young people to experience camps, expeditions and sleepovers throughout the UK. We have seen a number of these expire this year but have recruited more Nights Away Assessors to enable us to really enable young people more nights away.

There has been a sharp decline in the number of valid permits for Adventurous activities and Nights Away, much of which is down to there being almost two years where little assessment could be carried out for new permits or renewals.

This year, based on the census taken in 2022, we were once again asked for the achievements of Top Awards. Across Gloucestershire, we are pleased and very proud to report that during 2021:

- 140 (21% of eligible) Beavers were presented their Top Award - The Bronze Chief Scout Award.
- 170 (29% of eligible) Cubs were presented their Top Award - The Silver Chief Scout Award.
- 63 (19% of eligible) Scouts were presented their Top Award - The Gold Chief Scout Award.
- 8 (3% of eligible) Explorers and Network members were presented The Platinum Chief Scout Award.
- 6 (10%) Young Leaders completed their Young Leader Award preparing them to lead in future.

Through 2021, we were also able to see that 11 Bronze & 12 Silver and 5 Gold Duke Of Edinburgh (DofE) Awards were presented.

We continue to be immensely proud for every young person who has so worked hard to achieve their respective top award, and a huge amount of thanks goes to every leader, assistant, helper or parent that has supported their young people to achieve.

We will be working with leaders across all sections to focus on helping even more young people achieve their top awards in the future.

International Experiences

International experiences have not been possible throughout all of the past financial year due to the Coronavirus pandemic.

We continue to support members of the County for 2023 that will take 36 Young People World Jamboree in South Korea and over 60 Young People to the Harlem Jamborette in the Netherlands.

Cranham Scout Centre

Without doubt, our biggest investment and our most significant resource is Cranham Scout Centre, situated within the heart of the Cotswolds, Cranham has continued to be a fantastic site which has benefited many.

During 2021, the Cranham Management Team was able to be of huge support in enabling groups, sections and units who did not have their own outdoor space to be able to come to the site and make use of the acres of outdoor space. Many evenings we found young people having fun in a Covid-Safe environment.

The hard-working team, supported by the Cranham Scout Centre Management Committee achieved Visit England's "We're Good to go" consumer mark demonstrating to visitors, businesses and Scouting that the centre and team demonstrates adherence to the government and public health Covid-19 guidelines.

In September 2021 a volunteer weekend was run with dozens of volunteers from all over the county giving up a whole day to help undertake work to help maintain and improve the site. It was such a success that future dates are already being considered.

During the quieter months, the team did not slow down, instead they focused on completing the development work necessary to keep the building and camping grounds, modern, useable and attractive to groups inside and outside of Scouting. This has included:

- Moving the office
- Renovating the Dining Room into a larger, more usable space
- Widening the access road
- Tree maintenance

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Review of outcomes and activities - continued

The team who run Cranham continue to delight visitors and customers with positive feedback often being provided. Thanks to Cal, Ruth and all of the team and volunteers.

Highlights

As Scouting started to return to the ability to meet, highlights for 2021/22 mainly fall in the latter part of 2021 but include:

- A virtual awards event celebrating the amazing service of many of our volunteers
- A virtual St. Georges Day celebration Launch of Squirrel Dreys through the recruitment of a support team.
- Brilliant Service Team weekend at Cranham Scout Centre.
- Our largest ever BEAST event for Explorers at Cranham Scout Centre.
- Recruitment of teams to lead our international experiences to South Korea and The Netherlands.
- Identification, selection and the start of training of the 36 Young People who will be attending the World Jamboree.
- We came together as County and District Leadership teams to start developing the next iteration of our strategy to take us beyond 2022.
- We have continued to use a blended method of delivering Wood Badge Module and First Aid training which is engaging, relevant and accessible to more members.
- We have invested in equipment to enable us to provide more First Aid Training and have invested in training up new First Aid trainers to help us make progress with the backlog caused by the pandemic.
- We look forward to an amazing S&E event which in 2022 will provide an amazing weekend of activity and fun to Cubs (New for 2022), Scouts and Explorers from across the County and across the UK. Thanks to the team for making this possible.

FINANCIAL REVIEW

Financial position

From an operational perspective:

- Self-funded events and activities have, overall, created a surplus of £12,450 (2021: deficit of £3,959).
- Operations funded by membership subscriptions and by Cranham income, including government covid grants of £20,905 have incurred a small shortfall of £21 (2021: surplus of £51,696).
- Interest and donations received have added to income by £1,936 (2021: £2,497), as has a generous legacy of £22,015 from the late Gerald Bannister.
- Financial support for the Scouting Development Project £20,094 (2021: £8,750) and use of the Support Fund £960 (2021: £90) have reduced the operating surplus for the year to £15,326 (2021: £41,394), which has increased total reserves to £779,095 on 31 March 2022.

Please see note 15 to the financial statements for further details of movements in funds.

Investment policy and objectives

The Trustees regularly review the best investments available for the funds held by the Council. Throughout the year and at the year end, the Trustees concluded that placing funds with the Short-term Investment Service of The Scout Association provided the best return to the Council. Other funds are held on deposit with the Council's bank.

FINANCIAL REVIEW

Reserves policy

The Charity Commission requires us to publish a reserves policy that

- a) fully justifies and clearly explains keeping or not keeping reserves;
- b) identifies and plans for the maintenance of essential services for beneficiaries;
- c) reflects the risks of unplanned closure associated with the charity's business model, spending commitments, potential liabilities and financial forecasts;
- d) helps to address the risks of unplanned closure on their beneficiaries (in particular, vulnerable beneficiaries), staff and volunteers.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy - continued

Further, the County Executive recognises that there are currently two primary sources of revenue available: County Membership subscriptions (currently £15 per year) and the Cranham income.

To that end:

- The County Executive operates a bottom-up annual budgeting process that aligns spend with the objectives of Scouting and its development against its strategic objectives. The primary focus of this continues to be the 'delivered programme quality' and 'reaching many more young people' agendas, under the guidance of the County Commissioner, in discussion with the County Chair and the County Executive.
- As part of that budgeting process, the County Executive intends to ensure that, each year, it holds sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that membership subscriptions are a stable source of income and therefore the general undesignated reserves would be set at around 50% of the Cranham income as the least guaranteed source of income.
- The County Executive also intends to seek grants and other income sources to supplement Membership Subscriptions and income from Cranham.
- The County Executive will annually review the designated and restricted reserves to ensure that they are appropriate for the development of Scouting and that they are being effectively utilised to that end.

The County Executive has noted that the operation of Cranham is currently a net cost to the County and continues to seek methods to minimise the financial support required from the Membership Subscription.

The amount of reserves held at 31 March 2022 were as follows:

- Restricted funds £nil.
- Unrestricted funds £779,095, which consists of the following:
 - Property and Equipment fund £524,545
 - Other designated funds £128,202
 - Other unrestricted funds £126,348

In light of the uncertain impact arising as a result of the Covid-19 pandemic, the Trustees consider it prudent to retain, as far as possible, flexibility with regard to unrestricted funds.

Going concern

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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies section of the financial statements.

FUTURE PLANS

The Council will continue to pursue the Strategy of the Scout Association (Skills for Life 2018 - 2023 Strategy) and has revised its own County Development Plan 'Vision 2020' which focuses on four key areas of Youth Shaped Inspiring programmes, Engaged Amazing Adults and growing our County.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The County's governing documents are those of 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 (POR) of The Scout Association.

Locally, the Gloucestershire County Scout Council Constitution, adopted at the 2016 Annual General Meeting, reflects that the constitution of the charity is as detailed in the POR.

The County is a trust established under its rules which are common to all Scouts. There have been no changes in the objectives since the last annual report.

Recruitment and appointment of new trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure and decision-making

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout County, which is itself 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 Committee normally meets 6 times each year and comprises:

- 3 independent representatives (Chair, Treasurer and Secretary);
- Ex-officio members (County Commissioner, County Youth Commissioner);
- members elected by the County Scout Council;
- members nominated by the County Commissioner in consultation with the County Chair, and approved by the County Scout Council;
- members co-opted by the County Executive.

Additionally, the Regional Commissioner for SW England has the right of attendance (but is not a Charity Trustee for Gloucestershire Scouts).

Members of the County Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of their appointment and is responsible for:

- the maintenance of County property;
- the raising of funds and the management of the County finances;
- the insurance of persons, property and equipment;
- ensuring provision of sufficient resources for Scouting to operate, including supporting recruitment, appointment of adults, other adult support, and fundraising activities;
- promoting and supporting the development of Scouting in the local area;
- managing and implementing the Safety Policy locally;
- ensuring that a positive image of Scouting exists in the local community;
- appointing and managing the operation of any sub-Committees that may be required;
- appointing County Administrators and Advisors other than those who are elected.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, and comprehensive insurance policies to ensure that insurable risks are covered.

The County Executive Committee and the Leadership Team under the direct control of the County Commissioner conducts an ongoing review of the risks that members of the Association in Gloucestershire might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Gloucestershire.

The County Executive follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with Policy Organisation and Rules.

The County Executive keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered. In addition, there are two signatories for all payments.

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 on29/09/22..... and signed on its behalf by:

Louise M. Little
.....
Louise Little - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

Independent examiner's report to the trustees of Gloucestershire County Scout Council

I report to the charity trustees on my examination of the accounts of Gloucestershire County 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.



R F Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 13 October 2022

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,658	-	23,658	6,338
Charitable activities					
Charitable activities	4	138,112	-	138,112	134,915
Self-funded events and activities		35,694	-	35,694	18,261
Investment income	3	<u>293</u>	<u>-</u>	<u>293</u>	<u>646</u>
Total		<u>197,757</u>	<u>-</u>	<u>197,757</u>	<u>160,160</u>
EXPENDITURE ON					
Charitable activities					
Funded by membership subscriptions & Cranham income	5	138,133	-	138,113	87,706
Funded from other income and reserves		21,054	-	21,054	8,840
Self-funded events and activities		23,244	-	23,244	22,220
Total		<u>182,431</u>	<u>-</u>	<u>182,431</u>	<u>118,766</u>
NET INCOME		<u>15,326</u>	<u>-</u>	<u>15,326</u>	<u>41,394</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>763,769</u>	<u>-</u>	<u>763,769</u>	<u>722,375</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>779,095</u></u>	<u><u>-</u></u>	<u><u>779,095</u></u>	<u><u>763,769</u></u>

The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	530,341	-	530,341	539,486
CURRENT ASSETS					
Stocks	11	865	-	865	866
Debtors	12	32,597	-	32,597	8,511
Investments	13	94,293	-	94,293	94,195
Cash at bank and in hand		<u>312,995</u>	<u>-</u>	<u>312,995</u>	<u>196,576</u>
		440,750	-	440,750	300,148
CREDITORS					
Amounts falling due within one year	14	(191,996)	-	(191,996)	(75,865)
NET CURRENT ASSETS		<u>248,754</u>	<u>-</u>	<u>248,754</u>	<u>224,283</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>779,095</u>	<u>-</u>	<u>779,095</u>	<u>763,769</u>
NET ASSETS		<u>779,095</u>	<u>-</u>	<u>779,095</u>	<u>763,769</u>
FUNDS					
Unrestricted funds	15			<u>779,095</u>	<u>763,769</u>
TOTAL FUNDS				<u>779,095</u>	<u>763,769</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/09/2022 and were signed on its behalf by:



.....
Tony Dover - Trustee

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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.

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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised upon receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

Tangible fixed assets

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

Cranham Scout Centre Freehold Property	1% reducing balance excluding land
Cranham Scout Centre Equipment	10-20% on cost and 20% reducing balance
County Equipment	20% 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

As a recognised charity, Gloucestershire County Scouts Council is exempt from Corporation Tax so far as it relates to its charitable activities. It is not, however, exempt from VAT and all expenditure is inclusive of irrecoverable VAT.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES - continued

Going concern

The Trustees and Executive Committee have considered whether there are any material uncertainties that would affect the ability of the Council to remain as a going concern. Covid 19 has had an impact on the charity, however the charity has sufficient cash and reserves available to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations and legacies	<u>23,658</u>	<u>6,338</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Investment income	98	641
Deposit account interest	<u>195</u>	<u>5</u>
	<u>293</u>	<u>646</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Membership subscriptions	59,373	77,415
Cranham Scouting Centre		
Income	57,834	5,532
Government grants	20,905	51,968
Events & Activities -		
Strategy & Evolution	698	2,449
Events & Activities - other	<u>34,996</u>	<u>15,812</u>
	<u>173,806</u>	<u>153,176</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme grant	8,737	31,260
Stroud District Council Covid support grants	<u>12,168</u>	<u>20,708</u>
	<u>20,905</u>	<u>51,968</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Charitable activities	<u>182,431</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
County administration	16,246	15,941
Cranham Scouting Centre	98,973	59,789
County Officer expenses	1,806	(572)
Adult training	7,438	32
Adult Award & Adult Events	2,110	78
Media & communications	243	634
South West Region subscription	-	1,375
Insurances (excluding Cranham)	1,275	950
Governance costs	2,346	1,564
Depreciation	7,696	7,915
Events & Activities - other	21,537	13,030
Scouting Development Project	20,094	8,750
Support Fund payments	960	90
Strategy & Evolution - 2021 events	<u>1,707</u>	<u>9,190</u>
	<u>182,431</u>	<u>118,766</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

See note 16 relating to trustees remuneration for one trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

Included within Direct Costs are:

Wages and salaries for the year totalling £42,136 (2021 - £44,259).

Social security costs for the year totalling £2,047 (2021 - £2,077).

Pension costs for the year totalling £2,068 (2021 - £2,068).

The average number of persons employed by the charity during the year was 4 (2021 - 5) and no employee received remuneration of more than £60,000.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

9. INDEPENDENT EXAMINERS FEE

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,000 (2021 - £750) and an accounts preparation fee of £750 (2021 - £750).

10. TANGIBLE FIXED ASSETS

	Cranham Scout Centre Freehold Property £	Cranham Scout Centre Equipment £	County Equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	<u>540,000</u>	<u>70,936</u>	<u>6,234</u>	<u>617,170</u>
DEPRECIATION				
At 1 April 2021	18,401	54,654	4,629	77,684
Charge for year	<u>4,487</u>	<u>3,411</u>	<u>1,247</u>	<u>9,145</u>
At 31 March 2022	<u>22,888</u>	<u>58,065</u>	<u>5,876</u>	<u>86,829</u>
NET BOOK VALUE				
At 31 March 2022	<u>517,112</u>	<u>12,871</u>	<u>358</u>	<u>530,341</u>
At 31 March 2021	<u>521,599</u>	<u>16,282</u>	<u>1,605</u>	<u>539,486</u>

On 27 March 2017 the freehold land and buildings were valued by GJS Dillon (commercial property consultants) on the basis of market value. This was taken as the deemed cost for the site under the conversion to FRS102.

Included within Freehold Property is non depreciable land with a value of £73,000 per the valuation noted above.

Cost or valuation at 31 March 2022 is as follows:

	Land and Buildings £
Cost	235,851
March 2017 revaluation surplus	304,149

Deemed cost for FRS102 purposes	<u>540,000</u>
	=====

11. STOCKS

	31.3.22 £	31.3.21 £
Finished goods	<u>865</u>	<u>866</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	1,083	390
Payments in advance	17,177	-
Prepayments	14,337	8,121
	<u>32,597</u>	<u>8,511</u>

Payments in advance for the year ended 31 March 2022 total £17,177 and relate to payments made in advance for scouting events taking place in the year to 31 March 2024. No such balances existed at 31 March 2021.

13. CURRENT ASSET INVESTMENTS

	31.3.22	31.3.21
	£	£
Unlisted investments	<u>94,293</u>	<u>94,195</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	25,957	1,410
Social security and other taxes	809	534
Other creditors	310	230
Advance income	81,539	13,105
Deferred income	71,353	38,703
Accrued expenses	12,028	21,883
	<u>191,996</u>	<u>75,865</u>

Deferred Income

	£
Balance at 1 April 2021	38,703
Amounts released during the year	(30,697)
Amounts released against depreciation	(1,449)
Amounts deferred during the year	64,796

Balance at 31 March 2022	71,353
	=====

Deferred income relates to grants for capital purchases of £5,797 (2021 - £7,246), membership subscriptions in advance of £64,796 (2021 - £25,235) and Cranham income received in advance of £760 (2021 - £6,222).

Advance Income

	£
Balance at 1 April 2021	13,105
Amounts released during the year	(11,436)
Advance income in year	79,870

Balance at 31 March 2022	81,539
	=====

Income received in advance relates to the 2023 World Jamboree which is taking place in August 2023 and a Cirencester Park event taking place in June 2022.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Support fund	12,578	(960)	-	11,618
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	36,415	(815)	-	35,600
Jamboree 2023	1,000	-	9,000	10,000
Scouting Development	15,000	(20,094)	5,094	-
Cranham Development	10,000	-	-	10,000
International	4,925	-	(626)	4,299
Events & Activities contingency	9,357	13,459	-	22,816
Other Unrestricted Funds	131,165	1,721	(4,684)	128,202
Property & Equipment	533,329	-	(8,784)	524,545
The Bannister Fund	-	22,015	-	22,015
	<u>763,769</u>	<u>15,326</u>	<u>-</u>	<u>779,095</u>
TOTAL FUNDS	<u>763,769</u>	<u>15,326</u>	<u>-</u>	<u>779,095</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(960)	(960)
Strategy & Evolution	892	(1,707)	(815)
Scouting Development	-	(20,094)	(20,094)
International	-	-	-
Events & Activities contingency	34,996	(21,537)	13,459
Other Unrestricted Funds	139,854	(138,133)	1,721
The Bannister Fund	22,015	-	22,015
	<u>197,757</u>	<u>(182,431)</u>	<u>15,326</u>
TOTAL FUNDS	<u>197,757</u>	<u>(182,431)</u>	<u>15,326</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Support fund	12,668	(90)	-	12,578
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	43,156	(6,741)	-	36,415
Jamboree 2023	1,000	-	-	1,000
Scouting Development	3,750	(8,750)	20,000	15,000
Cranham Development	10,000	-	-	10,000
International	1,500	3,425	-	4,925
Events & Activities contingency	10,000	(643)	-	9,357
Other Unrestricted Funds	90,146	54,193	(13,174)	131,165
Property & Equipment fund	540,155	-	(6,826)	533,329
	<u>722,375</u>	<u>41,394</u>	<u>-</u>	<u>763,769</u>
TOTAL FUNDS	<u>722,375</u>	<u>41,394</u>	<u>-</u>	<u>763,769</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(90)	(90)
Strategy & Evolution	2,449	(9,190)	(6,741)
Scouting Development	-	(8,750)	(8,750)
International	12,420	(8,995)	3,425
Events & Activities contingency	3,392	(4,035)	(643)
Other Unrestricted Funds	137,412	(83,219)	54,193
	155,673	(114,279)	41,394
Restricted funds			
Cranham Development	4,487	(4,487)	-
	<u>160,160</u>	<u>(118,766)</u>	<u>41,394</u>
TOTAL FUNDS	<u>160,160</u>	<u>(118,766)</u>	<u>41,394</u>

Details of the funds are as follows:

Support fund - to support youth members or groups in times of hardship.

Capital expenditure fund - for capital expenditure projects.

Strategy & Evolution fund - to fund the running and development of two major annual Scout events involving participants from the County and elsewhere.

Jamboree 2023 fund - to assist a team from the County to attend the four-yearly World Jamboree.

Scouting Development fund - to support the development and growth of Scouting throughout Gloucestershire.

GLoucestershire County Scout Council

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

15. MOVEMENT IN FUNDS - continued

Cranham Development fund - towards the cost of significant development of the Cranham site.

International fund - to support the attendance of leaders at international events attended by the young people.

Events & Activities contingency fund - a fund to cover unplanned shortfalls and cancellations of events not covered by insurance.

Property & Equipment fund - represents the net book value of fixed assets less unamortised grants.

Bannister Fund - to support Scout Groups who need financial support.

Transfers between funds

Transfers are made between designated and other unrestricted funds at the end of every accounting period in cases where:

i) the activity of the designated fund has come to an end and there is an unspent balance, when the surplus is transferred to unrestricted funds;

ii) the trustees designate new project funds; and/or

ii) the designated fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from other unrestricted funds.

16. RELATED PARTY DISCLOSURES

The Scout Association, the Scout Region, other Scout Counties, Scout Districts and Scout Groups are related parties of Gloucestershire County Scout Council. All transactions with these parties are on an arms' length basis

During the year, L Little received remuneration of £13,689 (2021: £13,689) and the charity also paid employer pension contributions of £684 (2021: £684) and employer NI contributions of £669 (2021: £679) for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302129

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2021**

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

TRUSTEES

Ex Officio:

Stephen Lake - County Chairman
Mark Spiller - County Commissioner
Kat Holter - Youth Commissioner
Callum Johnson - Youth Commissioner resigned 1.12.20
Roger Tovey - Treasurer resigned 17.9.20
Tom Cadogan - Treasurer from 1.1.21
Louise Little - County Secretary

Elected members:

Colin Steward
Ann Haseler - resigned 17.9.20
Josh Foye
Ashley Freeman
Gareth Ovens
Lauren Greening - appointed 17.9.20

Nominated by the County Commissioner:

Dave Hall
Lewis Dangerfield
Roger Tovey - appointed 17.9.20

PRINCIPAL ADDRESS

Cranham Scout Centre
Cranham
Gloucestershire
GL4 8HP

REGISTERED CHARITY NUMBER 302129

INDEPENDENT EXAMINER

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

BANKERS

Natwest
Bank Buildings
George Street
Stroud
Gloucestershire
GL5 3DT

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements for the year from 1 April 2020 to 31 March 2021.

The Trustees have prepared the financial statements in compliance with the Charities SORP 'Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 and the Charities Act 2011.

Gloucestershire County Scout Council is a registered charity established under the Policy, Organisation and Rules of The Scout Association. Its registered charity number is 302129 and its Scout Association registration number is 10000086.

As a charity, it is managed by a County Executive Committee, whose members are the Charity Trustees, details of whom are given on page 1 of this Report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Policies and objectives

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 Scout Method

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

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

Strategic direction

At its core we believe that through its programme Scouting offers life-changing adventure to young people. We therefore want as many Gloucestershire young people as possible to benefit from great Scouting programme and adventure.

The Scout Association's strategic plan describes four strategic objectives:

Growth	To increase the number of youth members and volunteers.
Inclusivity	To be as diverse as our communities.
Youth-shaped	To ensure Scouting is shaped by young people in partnership with adults.
Community impact	To make a positive impact in our communities.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Launched at the AGM in September 2017, the County Commissioner presented a Vision for 2020 for Gloucestershire Scouts. Due to the effects of the Pandemic a decision has been made to extend this vision to 2022. This is focused on three key areas:

By 2022 we want a county where.....

- young people influence and experience high-quality, balanced programmes;
- adults feel supported, engaged and able to understand their roles;
- more young people and adults get to experience Scouting in Gloucestershire than ever before.

This guiding vision will support and direct the activity of the County Team and the County Executive Committee and will enable us to continue to prioritise the things that are important to our members.

The County Team were due to have a conference in May 2020 where a new vision and strategy were to be defined for the coming years, however due to Covid-19, this has been postponed until November.

The vision for Scouting in the UK is:

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Growth	Inclusivity	Youth Shaped	Community Impact
<ul style="list-style-type: none">• 50k more young people• 10k more Section Leaders• 5k more Young Leaders	<ul style="list-style-type: none">• Our volunteers reflect the demographics of our society• In 500 more areas of deprivation	<ul style="list-style-type: none">• 250k young people shape their Scouting each year• 50% young people achieve top awards	<ul style="list-style-type: none">• 250k young people making a positive impact in their local communities each year• 50% young people achieve top awards

To support the Movement to achieve these objectives, the Scout Association will focus on three pillars of work:

Programme	A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.
People	More, well-trained, better-supported and motivated adult volunteers and more young people from diverse backgrounds.
Perception	Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

The County Executive is increasingly focusing on supporting the achievement of the National Vision through supporting the delivery of the County Vision 2020.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Charity Commission guidance on public benefit. The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of outcomes and activities

Growth

In the 2021 Census, the huge impact of the Global Pandemic became stark for all to see with young people and adults reducing their involvement in Scouting whilst we are unable to offer the inspiring programmes we usually can.

The 2021 census saw a decline in Youth Members of 1,218, young people (24%) aged 6-18. This is slightly better than the UK experienced but is disappointing nonetheless. Network member decreased by 64 and we also saw a decline of almost 100 adults across the County.

The County Executive Committee and the County Leadership Team funded the first year of the new Three Counties Development project alongside Avon and Somerset, where, with a matched funding grant from the Scout Grants Board, we have been able to maintain the model adopted by the Pears Project.

Even though they have been furloughed for at least 6 months of the last year, we have been greatly supported by this project in many districts across the County and are incredibly thankful to the team who have carried out the work to help groups maintain programme, grow or re-start as we have seen.

In March 2021, there are signs, as Scouting is being able to return to face to face that young people are returning to levels that we hope to see. This is going to be hampered by the number of adults that still feel they cannot support Scouting whilst the effects of the pandemic are still having such a profound affect.

The key area to focus on in regards to Growth is to look at how we can return to numbers of Young People as measured in the 2020 Census in all groups, units and districts.

Programme

The way in which the programme is delivered is cited as the key reason why young people join and stay in Scouting. Key factors for the quality of the programme in Scouting is the ability to:

- take part in adventurous activities;
- take part in residential experiences; and
- achieve top awards.

Activities have not been possible to achieve throughout the pandemic. However we still have are in a position where:

- 76 adults have 148 permits for land-based activities (e.g. Abseiling, Archery, Climbing, Caving, Hillwalking, Skiing & Snowsports);
- 108 adults have 369 permits for water-based activities (e.g. Bell-boating, Canoeing, Kayaking, Narrow-boating, Pulling, Rafting & Yachting).

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that permits we are issuing to adults are done so on the basis of the relevant levels of experience and the appropriate level of demonstrated competence. In 2020/21, we once again PASSED the National Moderation Scheme.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

We also have 315 adults with permits to lead residential experiences, providing the opportunity for young people to experience camps, expeditions and sleepovers throughout the UK. We have seen a number of these expire this year but have recruited more Nights Away Assessors to enable us to really enable young people more nights away.

Also in the past 12 months we have continued to grow our County Team to be able to better support volunteers in the delivery of their programme to young people across the whole county.

In light of the pandemic, as expected we have seen Top Awards decline. This year based on the Census taken in 2021, we were once again, asked for the achievements of Top Awards. Across Gloucestershire:

- 124 (17% of eligible) Beavers were presented their Top Award - The Bronze Chief Scout Award.
- 152 (25% of eligible) Cubs were presented their Top Award - The Silver Chief Scout Award.
- 60 (16% of eligible) Scouts were presented their Top Award - The Gold Chief Scout Award.
- 7 (2% of eligible) Explorers and Network members were presented The Platinum Chief Scout Award.
- 8 (2% of eligible) Explorers and Network members were presented The Diamond Chief Scout Award.
- 2 Explorers and Network members were presented their Top Award - The Queen Scout Award.
- 11 (16%) Young Leaders completed their Young Leader Award preparing them to lead in future.

Through 2020, we were also able to see that 9 Bronze & 14 Silver and 8 Gold Duke Of Edinburgh (DofE) Awards were presented.

We continue to be immensely proud for every young person who has so worked hard to achieve their respective top award, and a huge amount of thanks goes to every leader, assistant, helper or parent that has supported their young people to achieve.

We will be working with leaders across all sections to focus on helping even more young people achieve their top awards in the future.

International Experiences

International experiences have not been possible throughout all of the past financial year due to the Coronavirus pandemic.

We are excited about the forthcoming prospects being made available to members of the County for 2023 and look forward to finalizing the recruitment of teams that will take groups of young people to the World Jamboree in South Korea and the Harlem Jamborette in the Netherlands.

Highlights for 2020/21 include:

- Many groups were able to transition from face to face meetings to remote programme delivery. This has included use of digital meeting tools like Zoom or Google Hangouts, or using email to regularly communicate to young people so that they may still received some form of Scouting.
- Offered a county-wide delivery of Zoom programmes.
- During the year we delivered some great events in a changed format that allowed us to continue programme in a virtual environment. These included
 - our VE Celebration (We will survive) camp which had over 3,000 people taking part;
 - our Water Activities Weekend;
 - S&E at Home;
 - St. Georges Day celebrations
 - Remembrance

Additionally, we have supported UK wide initiatives including:

- Hike to the moon; and
- The Great Indoors Weekender.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- We have continued to use our new way of delivering Wood Badge Module and First Aid training which is engaging, relevant and accessible to more members. This will continue to be used to help deliver training in future when face to face Scouting has fully resumed. This has been attended by more adults than our previous year's training scheme (where face to face has been possible).
- Now that face to face Scouting is permitted, we are seeing a huge influx of young people in new joiner enquiries and those that had left returning.
- With support from the Three Counties Development Project, we have seen some groups that were at serious risk of closure due to lack of numbers and adults, remain open and even re-open closed sections.

FINANCIAL REVIEW

Financial position

From an operational perspective, self-funded events and activities have, overall, created a deficit of £3,959 (2020: surplus of £4,416).

Operations funded by membership subscriptions and by Cranham income have provided a surplus of £51,696 (2020: £13,548). Funds continue to be applied to the Scouting Development Project £8,750 (2020: £6,250). Please see note 16 to the financial statements for further details of movements in funds.

Investment policy and objectives

The Trustees regularly review the best investments available for the funds held by the Council. Throughout the year and at the year end, the Trustees concluded that placing funds with the Short-term Investment Service of The Scout Association provided the best return to the Council. Other funds are held on deposit with the Council's bank.

Reserves policy

The Charity Commission requires us to publish a reserves policy that

- fully justifies and clearly explains keeping or not keeping reserves;
- identifies and plans for the maintenance of essential services for beneficiaries;
- reflects the risks of unplanned closure associated with the charity's business model, spending commitments, potential liabilities and financial forecasts;
- helps to address the risks of unplanned closure on their beneficiaries (in particular, vulnerable beneficiaries), staff and volunteers.

Further, the County Executive recognises that there are currently two primary sources of revenue available: County Membership subscriptions (currently £15 per year) and the Cranham income.

To that end:

- The County Executive operates a bottom-up annual budgeting process that aligns spend with the objectives of Scouting and its development against its strategic objectives. The primary focus of this continues to be the 'delivered programme quality' and 'reaching many more young people' agendas, under the guidance of the County Commissioner, in discussion with the County Chair and the County Executive.
- As part of that budgeting process, the County Executive intends to ensure that, each year, it holds sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that membership subscriptions are a stable source of income and therefore the general undesignated reserves would be set at around 50% of the Cranham income as the least guaranteed source of income.
- The County Executive also intends to seek grants and other income sources to supplement Membership Subscriptions and income from Cranham.
- The County Executive will annually review the designated and restricted reserves to ensure that they are appropriate for the development of Scouting and that they are being effectively utilised to that end.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

The County Executive has noted that the operation of Cranham is currently a net cost to the County and continues to seek methods to minimise the financial support required from the Membership Subscription.

The amount of reserves held at 31 March 2021 were as follows:

- Restricted funds £nil.
- Unrestricted funds £763,769, which consists of the following:
 - Property and Equipment fund £533,329
 - Other designated funds £99,275
 - Other unrestricted funds £131,165

In light of the uncertain impact arising as a result of the Covid-19 pandemic, the Trustees consider it prudent to retain, as far as possible, flexibility with regard to unrestricted funds.

Going concern

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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies section of the financial statements.

FUTURE PLANS

The Council will continue to pursue the Strategy of the Scout Association (Skills for Life 2018 - 2025 Strategy) and has revised its own County Development Plan 'Vision 2020' which focuses on four key areas of Youth Shaped Inspiring programmes, Engaged Amazing Adults and growing our County.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The County's governing documents are those of 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 (POR) of The Scout Association.

Locally, the Gloucestershire County Scout Council Constitution, adopted at the 2016 Annual General Meeting, reflects that the constitution of the charity is as detailed in the POR.

The County is a trust established under its rules which are common to all Scouts. There have been no changes in the objectives since the last annual report.

Recruitment and appointment of new trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision-making

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout County, which is itself 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 Committee normally meets 6 times each year and comprises:

- 3 independent representatives (Chair, Treasurer and Secretary);
- Ex-officio members (County Commissioner, County Youth Commissioner);
- members elected by the County Scout Council;
- members nominated by the County Commissioner in consultation with the County Chair, and approved by the County Scout Council;
- members co-opted by the County Executive.

Additionally, the Regional Commissioner for SW England has the right of attendance (but is not a Charity Trustee for Gloucestershire Scouts).

Members of the County Executive Committee complete 'Trustee Information' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of their appointment and is responsible for:

- the maintenance of County property;
- the raising of funds and the management of the County finances;
- the insurance of persons, property and equipment;
- ensuring provision of sufficient resources for Scouting to operate, including supporting recruitment, appointment of adults, other adult support, and fundraising activities;
- promoting and supporting the development of Scouting in the local area;
- managing and implementing the Safety Policy locally;
- ensuring that a positive image of Scouting exists in the local community;
- appointing and managing the operation of any sub-Committees that may be required;
- appointing County Administrators and Advisors other than those who are elected.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, and comprehensive insurance policies to ensure that insurable risks are covered.

The County Executive Committee and the Leadership Team under the direct control of the County Commissioner conducts an ongoing review of the risks that members of the Association in Gloucestershire might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Gloucestershire.

The County Executive follows, without question, the policies issued by The Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with Policy Organisation and Rules.

The County Executive keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered. In addition, there are two signatories for all payments.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

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).

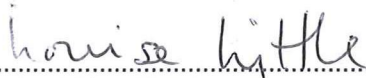
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 29/9/21 and signed on its behalf by:


.....
Louise Little - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

Independent examiner's report to the trustees of Gloucestershire County Scout Council

I report to the charity trustees on my examination of the accounts of Gloucestershire County 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.



 R F Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 01 October 2021

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,851	4,487	6,338	1,296
Charitable activities					
Charitable activities	4	140,756	-	140,756	626,350
Self-funded events and activities		12,420	-	12,420	-
Investment income	3	<u>646</u>	<u>-</u>	<u>646</u>	<u>610</u>
Total		155,673	4,487	160,160	628,256
EXPENDITURE ON					
Charitable activities					
Funded by membership subscriptions & Cranham income	5	83,219	4,487	87,706	146,409
Funded from other income and reserves		8,840	-	8,840	30,200
Self-funded events and activities		22,220	-	22,220	451,381
Total		<u>114,279</u>	<u>4,487</u>	<u>118,766</u>	<u>627,990</u>
NET INCOME		41,394	-	41,394	266
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>722,375</u>	<u>-</u>	<u>722,375</u>	<u>722,109</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>763,769</u></u>	<u><u>-</u></u>	<u><u>763,769</u></u>	<u><u>722,375</u></u>

The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	10	539,486	-	539,486	549,212
CURRENT ASSETS					
Stocks	11	866	-	866	1,491
Debtors	12	8,511	-	8,511	20,323
Investments	13	94,195	-	94,195	93,554
Cash at bank and in hand		<u>196,576</u>	<u>-</u>	<u>196,576</u>	<u>220,570</u>
		300,148	-	300,148	335,938
CREDITORS					
Amounts falling due within one year	14	<u>(75,865)</u>	<u>-</u>	<u>(75,865)</u>	<u>(162,775)</u>
NET CURRENT ASSETS					
		<u>224,283</u>	<u>-</u>	<u>224,283</u>	<u>173,163</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>763,769</u>	<u>-</u>	<u>763,769</u>	<u>722,375</u>
NET ASSETS					
		<u><u>763,769</u></u>	<u><u>-</u></u>	<u><u>763,769</u></u>	<u><u>722,375</u></u>
FUNDS					
Unrestricted funds	16			<u>763,769</u>	<u>722,375</u>
TOTAL FUNDS					
				<u><u>763,769</u></u>	<u><u>722,375</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29.1.21 and were signed on its behalf by:

.....
Stephen David Lake - Trustee

The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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.

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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised upon receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

Tangible fixed assets

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

Cranham Scout Centre Freehold Property	- 1% on reducing balance excluding land
Cranham Scout Centre Equipment	- 20% on cost, 20% on reducing balance and 10% on cost
County Equipment	- 20% 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

As a recognised charity, Gloucestershire County Scouts Council is exempt from Corporation Tax so far as it relates to its charitable activities. It is not, however, exempt from VAT and all expenditure is inclusive of irrecoverable VAT.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES - continued

Going concern

The Trustees and Executive Committee have considered whether there are any material uncertainties that would affect the ability of the Council to remain as a going concern. Covid 19 has had an impact on the charity, however the charity has sufficient cash and reserves available to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations and legacies	<u>6,338</u>	<u>1,296</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Investment income	641	588
Deposit account interest	<u>5</u>	<u>22</u>
	<u>646</u>	<u>610</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.21	31.3.20
	Activity	£	£
Membership subscriptions	Charitable activities	77,415	76,676
County administration	Charitable activities	-	546
Cranham Scouting Centre			
Income	Charitable activities	5,532	79,882
Adult Training	Charitable activities	-	2,852
Government grants	Charitable activities	51,968	-
Events & Activities - Strategy			
& Evolution	Self-funded events and activities	2,449	180,037
Events & Activities - other	Self-funded events and activities	3,392	30,493
World Scout Jamboree	Charitable activities	-	197,130
Haarlem Jamborette	Charitable activities	-	47,774
Tall Ships Activity	Charitable activities	-	10,960
Events & Activities - other	Self-funded events and activities	<u>12,420</u>	<u>-</u>
		<u>153,176</u>	<u>626,350</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Coronavirus Job Retention Scheme grant	31,260	-
Stroud District Council Covid support grants	<u>20,708</u>	<u>-</u>
	<u>51,968</u>	<u>-</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Funded by membership subscriptions & Cranham income	83,219
Funded from other income and reserves	13,327
Self-funded events and activities	<u>22,220</u>
	<u>118,766</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
County administration	16,891	19,970
Cranham Scouting Centre	58,839	97,579
County Officer expenses	(572)	5,604
Adult training	32	8,172
Adult Award & Adult Events	78	532
Media & communications	634	272
South West Region subscription	1,375	1,482
Insurances (excluding Cranham)	950	1,120
Governance costs	1,564	3,245
Depreciation	7,915	8,982
Strategy & Evolution - 2019 events	-	176,119
Strategy & Evolution - 2020 cancelled	-	10,596
Strategy & Evolution - 2021 events	9,190	-
Events & Activities - other	13,030	25,682
Scouting Development Project	8,750	6,555
Haarlem 2019	-	42,536
World Scout Jamboree 2019	-	208,734
Support Fund payments	90	500
Tall Ships 2019	-	<u>10,310</u>
	<u>118,766</u>	<u>627,990</u>

7. 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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

8. STAFF COSTS

Included within Direct Costs are:

Wages and salaries for the year totalling £44,259 (2020 - £47,445).

Social security costs for the year totalling £2,077 (2020 - £2,531).

Pension costs for the year totalling £2,068 (2020 - £1,636).

The average number of persons employed by the charity during the year was 5 (2020 - 5) and no employee received remuneration of more than £60,000.

9. INDEPENDENT EXAMINERS FEE

The Independent Examiner's remuneration amounts to an Independent Examination fee of £750 (2020 £950) and an accounts preparation fee of £750 (2020 £1,426).

10. TANGIBLE FIXED ASSETS

	Cranham Scout Centre Freehold Property £	Cranham Scout Centre Equipment £	County Equipment £	Totals £
COST				
At 1 April 2020 and 31 March 2021	<u>540,000</u>	<u>70,936</u>	<u>6,234</u>	<u>617,170</u>
DEPRECIATION				
At 1 April 2020	13,870	50,706	3,382	67,958
Charge for year	<u>4,531</u>	<u>3,948</u>	<u>1,247</u>	<u>9,726</u>
At 31 March 2021	<u>18,401</u>	<u>54,654</u>	<u>4,629</u>	<u>77,684</u>
NET BOOK VALUE				
At 31 March 2021	<u>521,599</u>	<u>16,282</u>	<u>1,605</u>	<u>539,486</u>
At 31 March 2020	<u>526,130</u>	<u>20,230</u>	<u>2,852</u>	<u>549,212</u>

On 27 March 2017 the freehold land and buildings were valued by GJS Dillon (commercial property consultants) on the basis of market value. This was taken as the deemed cost for the site under the conversion to FRS102.

Included within Freehold Property is non depreciable land with a value of £73,000 per the valuation noted above.

Cost or valuation at 31 March 2021 is as follows:

	Land and Buildings £
Cost	235,851
March 2017 revaluation surplus	304,149

Deemed cost for FRS102 purposes	540,000
	=====

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

11. STOCKS

	31.3.21	31.3.20
	£	£
Finished goods	<u>866</u>	<u>1,491</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	390	4,746
Payments in advance	-	11,709
Prepayments	<u>8,121</u>	<u>3,868</u>
	<u>8,511</u>	<u>20,323</u>

Payments in advance for the year ended 31 March 2020 totalling £10,976 related to payments made in advance for scouting events taking place in the year to 31 March 2021. No such balances exist at this year-end.

13. CURRENT ASSET INVESTMENTS

	31.3.21	31.3.20
	£	£
Unlisted investments	<u>94,195</u>	<u>93,554</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	1,410	1,236
Social security and other taxes	534	-
Other creditors	230	-
Advance income	13,105	36,337
Deferred income	38,703	81,979
Accrued expenses	<u>21,883</u>	<u>43,223</u>
	<u>75,865</u>	<u>162,775</u>

Deferred Income

	£
Balance at 1 April 2020	81,979
Amounts released during the year	(66,700)
Amounts released against depreciation	(1,811)
Amounts deferred during the year	25,235

Balance at 31 March 2021	38,703
	=====

Deferred income relates to grants for capital purchases of £7,246 (2020 - £9,057), membership subscriptions in advance of £25,235 (2020 - £63,930) and Cranham income received in advance of £6,222 (2020 - £8,992).

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Advance Income

	£
Balance at 1 April 2020	36,337
Amounts released during the year	(23,232)
	<u>13,105</u>
Balance at 31 March 2021	13,105

Income received in advance relates to Eurojam 2020 which has been rescheduled to August 2021 and is therefore deferred.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	<u>-</u>	<u>234</u>

16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Support fund	12,668	(90)	-	12,578
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	43,156	(6,741)	-	36,415
Jamboree 2019	1,000	-	-	1,000
Scouting Development	3,750	(8,750)	20,000	15,000
Cranham Development	10,000	-	-	10,000
International	1,500	3,425	-	4,925
Events & Activities contingency	10,000	(643)	-	9,357
Other Unrestricted Funds	90,146	54,193	(13,174)	131,165
Property & Equipment fund	<u>540,155</u>	<u>-</u>	<u>(6,826)</u>	<u>533,329</u>
	<u>722,375</u>	<u>41,394</u>	<u>-</u>	<u>763,769</u>
TOTAL FUNDS	<u>722,375</u>	<u>41,394</u>	<u>-</u>	<u>763,769</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(90)	(90)
Strategy & Evolution	2,449	(9,190)	(6,741)
Scouting Development	-	(8,750)	(8,750)
International	12,420	(8,995)	3,425
Events & Activities contingency	3,392	(4,035)	(643)
Other Unrestricted Funds	<u>137,412</u>	<u>(83,219)</u>	<u>54,193</u>
	155,673	(114,279)	41,394
Restricted funds			
Cranham Development	4,487	(4,487)	-
	<u>160,160</u>	<u>(118,766)</u>	<u>41,394</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
Support fund	13,168	(500)	-	12,668
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	49,479	(6,678)	355	43,156
Jamboree 2019	13,000	-	(12,000)	1,000
Scouting Development	10,000	(6,250)	-	3,750
Cranham Development	10,000	-	-	10,000
International	1,500	-	-	1,500
Events & Activities contingency	10,000	(680)	680	10,000
Other Unrestricted Funds	55,827	14,374	19,945	90,146
Property & Equipment fund	<u>549,135</u>	<u>-</u>	<u>(8,980)</u>	<u>540,155</u>
	<u>722,109</u>	<u>266</u>	<u>-</u>	<u>722,375</u>
TOTAL FUNDS	<u>722,109</u>	<u>266</u>	<u>-</u>	<u>722,375</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(500)	(500)
Strategy & Evolution	180,037	(186,715)	(6,678)
Scouting Development	-	(6,250)	(6,250)
Events & Activities contingency	286,357	(287,037)	(680)
Other Unrestricted Funds	<u>161,862</u>	<u>(147,488)</u>	<u>14,374</u>
	<u>628,256</u>	<u>(627,990)</u>	<u>266</u>
TOTAL FUNDS	<u><u>628,256</u></u>	<u><u>(627,990)</u></u>	<u><u>266</u></u>

Details of the funds are as follows:-

Support fund - to support youth members or groups in times of hardship.

Capital expenditure fund - for capital expenditure projects.

Strategy & Evolution fund - to fund the running and development of two major annual Scout events involving participants from the County and elsewhere.

Jamboree 2019 fund – to enable the 2019 Jamboree contingent to close out their experience and leave a legacy for future Jamboree experiences.

Scouting Development fund - to support the development and growth of Scouting throughout Gloucestershire.

Cranham Development fund - towards the cost of significant development of the Cranham site.

International fund - to support the attendance of leaders at international events attended by the young people.

Events & Activities contingency fund - a fund to cover unplanned shortfalls and cancellations of events not covered by insurance.

Property & Equipment fund - represents the net book value of fixed assets less unamortised grants.

Restricted Fund - Cranham Development - represents a bequest from Tony Stocks and was fully spent during the year on the development of Cranham site as per the terms of the bequest.

Transfers between funds

Transfers are made between designated and other unrestricted funds at the end of every accounting period in cases where:

i) the activity of the designated fund has come to an end and there is an unspent balance, when the surplus is transferred to unrestricted funds;

ii) the trustees designate new project funds; and/or

iii) the designated fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from other unrestricted funds.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

17. RELATED PARTY DISCLOSURES

The Scout Association, the Scout Region, other Scout Counties, Scout Districts and Scout Groups are related parties of Gloucestershire County Scout Council. All transactions with these parties are on an arms' length basis

During the year, L Little received remuneration of £13,689 (2020: £13,689) and the charity also paid employer pension contributions of £684 (2020: £684) and employer NI contributions of £679 (2020: £700) for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.

