

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

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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 recognise 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 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 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	4				
Charitable activities		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	5				
Charitable activities		<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>-</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>-</u>	<u>263,358</u>	<u>248,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>786,096</u>	<u>-</u>	<u>786,096</u>	<u>779,095</u>
NET ASSETS		<u>786,096</u>	<u>-</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 24/1/23 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	<u>540,000</u>

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	<u>45,175</u>
Balance at 31 March 2023	<u>49,811</u>

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	<u>172,637</u>
Balance at 31 March 2023	<u>193,493</u>

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.