

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



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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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 on 22/8/24 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		<u>691,643</u>	<u>-</u>	<u>691,643</u>	<u>414,022</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		<u>697,110</u>	<u>-</u>	<u>697,110</u>	<u>407,021</u>
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		<u><u>780,629</u></u>	<u><u>-</u></u>	<u><u>780,629</u></u>	<u><u>786,096</u></u>


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)
NET CURRENT ASSETS		<u>268,504</u>	<u>-</u>	<u>268,504</u>	<u>263,358</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	15				
Unrestricted funds				<u>780,629</u>	<u>786,096</u>
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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

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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>327</u>	<u>110</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Investment income	-	263
Deposit account interest	3,756	168
	<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>687,560</u>	<u>413,481</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Charitable activities	<u>697,110</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)
At 31 March 2024	540,000	28,078	1,600	569,678
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)
At 31 March 2024	31,726	24,227	1,600	57,553
NET BOOK VALUE				
At 31 March 2024	508,274	3,851	-	512,125
At 31 March 2023	512,671	10,456	(389)	522,738

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
	<u>786,096</u>	<u>(5,467)</u>	<u>780,629</u>
TOTAL FUNDS	<u>786,096</u>	<u>(5,467)</u>	<u>780,629</u>

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
	<u>691,643</u>	<u>(697,110)</u>	<u>(5,467)</u>
TOTAL FUNDS	<u>691,643</u>	<u>(697,110)</u>	<u>(5,467)</u>

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.