

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



# **GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	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) Mr J Netherton (County Youth Lead)	(Appointed 5 September 2024)
<b>Charity number</b>	302129	
<b>Principal address</b>	Cranham Scout Centre Cranham Gloucestershire GL4 8HP	
<b>Independent examiner</b>	BK Plus Limited  6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX	
<b>County Secretary</b>	Louise Little	
<b>Bankers</b>	NatWest Bank Lloyds Bank	

# **GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

## **CONTENTS**

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	<b>Page</b>
Trustees report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10 - 18

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# GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES REPORT

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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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***

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#### **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***

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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**

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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**

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#### 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

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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 £
<b>Income from:</b>			
Donations and legacies	<b>4</b>	1,154	327
Charitable activities	<b>5</b>	515,023	687,560
Investments	<b>6</b>	5,798	3,756
<b>Total income</b>		521,975	691,643
<b>Expenditure on:</b>			
Charitable activities	<b>7</b>	553,267	697,110
<b>Total expenditure</b>		553,267	697,110
<b>Net expenditure and movement in funds</b>		(31,292)	(5,467)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		780,629	786,096
<b>Fund balances at 31 March 2025</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	11		507,036		512,125
<b>Current assets</b>					
Stocks	12	801		416	
Debtors	13	110,774		68,229	
Cash at bank and in hand		466,564		406,598	
		578,139		475,243	
<b>Creditors: amounts falling due within one year</b>	14	(335,838)		(206,739)	
<b>Net current assets</b>			242,301		268,504
<b>Total assets less current liabilities</b>			749,337		780,629
<b>Funds</b>					
Unrestricted funds	16		749,337		780,629
			749,337		780,629

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 £
<b>Cash flows from operating activities</b>					
Cash generated from operations	1		54,168		31,241
<b>Investing activities</b>					
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	
<b>Net cash generated from investing activities</b>			5,798		103,515
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			59,966		134,756
Cash and cash equivalents at beginning of year			406,598		271,842
<b>Cash and cash equivalents at end of year</b>			466,564		406,598

# GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

1	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	
	Deficit for the year	(31,292)	(5,467)	
	<b>Adjustments for:</b>			
	Investment income recognised in statement of financial activities	(5,798)	(3,756)	
	Depreciation (excluding deferred grant income)	5,088	5,411	
	<b>Movements in working capital:</b>			
	(Increase)/decrease in stocks	(385)	131	
	(Increase)/decrease in debtors	(42,545)	99,489	
	Increase/(decrease) in creditors	129,100	(64,567)	
	<b>Cash generated from operations</b>	<u>54,168</u>	<u>31,241</u>	
2	<b>Analysis of changes in net funds</b>			
		<b>At 1 April 2024</b>	<b>Cash flows</b>	<b>At 31 March 2025</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Cash at bank and in hand	406,598	59,966	466,564
		<u>406,598</u>	<u>59,966</u>	<u>466,564</u>
		<u>406,598</u>	<u>59,966</u>	<u>466,564</u>

# **GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **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***

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

### 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 £
<b>Direct costs</b>		
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>
<b>Analysis by fund</b>		
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
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	540,000	28,078	1,600	569,678
At 31 March 2025	540,000	28,078	1,600	569,678
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
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 £
<b>Advance income</b>		
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.