



**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2020

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#### **Trustees**

##### Ex Officio:

Stephen Lake, County Chairman  
Mark Spiller, County Commissioner  
Kat Holter, Youth Commissioner  
Callum Johnson, Youth Commissioner  
Roger Tovey, Treasurer  
Louise Little, County Secretary

##### Elected Members:

Colin Steward  
Ann Haseler  
Josh Foye  
Ashley Freeman  
Gareth Ovens

##### Nominated by the County Commissioner:

Dave Hall  
Lewis Dangerfield (appointed 19 September 2019)

##### Co-opted Members:

Tom Harding (resigned 19 September 2019)  
Lauren Greening

#### **Charity registered number**

302129

#### **Principal office**

Gloucestershire County Scout Council  
Cranham Scout Centre  
Cranham  
Gloucester  
Gloucestershire  
GL4 8HP

#### **Accountants & Independent Examiners**

Randall & Payne LLP  
Chartered Accountants  
Chargrove House  
Shurdington Road  
Cheltenham  
Gloucestershire  
GL51 4GA

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Advisers (continued)**

**Bankers**

Natwest  
Bank Buildings  
George Street  
Stroud  
Gloucestershire  
GL5 3DT

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

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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The Trustees present their annual report together with the financial statements for the 1 April 2019 to 31 March 2020.

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 a County Executive Committee, whose members are the Charity Trustees, details of whom are given on page 1 of this Report.

#### OBJECTIVES AND ACTIVITIES

##### 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

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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Launched at the AGM in September 2017, The County Commissioner presented a Vision for 2020 for Gloucestershire Scouts. This was focused on three key areas:

By 2020 we want a county where...

- Young people influence and experience, high quality, balanced programmes
- Adults feel supported, engaged and able to undertake their roles
- More young people and adults get to experience Scouting in Gloucestershire than ever before

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

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

The vision for scouting in the UK is; **By 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.**

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

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

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

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

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

#### Public benefit

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

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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#### ACHIEVEMENTS AND PERFORMANCE

##### Review of outcomes and activities

###### Growth

In 2019, Gloucestershire Scout County continued to see an upward trend in membership of young people. The 2020 census saw a decline in Youth Members of 127 young people aged 6-18, however due to improved management and an engaging programme, we have seen Network members increase by 62. Key areas of focus for the coming year has to be our focus on Waiting Lists which have increased significantly

The project work through the Pears Foundation has continued to support the County, helping us open new sections and prevent sections from closing. We are thankful for the work and commitment given by the Development Team Assistants and Development Team Leader in helping us maintain a growing County.

The Pears Foundation project came to an end in Summer 2019 and the County Executive Committee and the County Leadership Team committed to joining a Three Counties Development project alongside Avon and Somerset where with a matched funding grant from the Scout Grants Board we have been able to maintain the model adopted by the Pears Project. At the time of writing this team are currently furloughed.

Focus areas for 2020 and beyond are to look at how we can:

- Provide spaces for the 900+ young people who are waiting to join Scouting across the County (increase of 132)
- Continue to work to reduce the number of sections who are small in size (and therefore less able to deliver consistent high quality balanced programme)
- Continue to open sections within groups where there are missing sections
- Provide an active Scout Network programme
- Recruit adult volunteers to enable the above to happen and be sustained

###### 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**
- **Achieve top awards**

In these areas we have continued to make progress to enable more young people to take part in adventurous activities and residential experiences. To support this, across the County we have the following number of permits for a whole range of activities:

- **98 adults have permits** for land-based activities (e.g. Abseiling, Archery, Climbing, Caving, Hillwalking, Skiing & Snowsports)
- **109 adults have permits** for water-based activities (e.g. Bell-boating, Canoeing, Kayaking, Narrow-boating, Pulling, Rafting & Yachting)

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that permits we are issuing to adults are done so on the basis of the relevant levels of experience and the appropriate level of demonstrated competence. In 2019 / 20, we once again PASSED the National Moderation Scheme.

We also have 294 adults with permits to lead residential experiences, providing the opportunity for young people to experience camps, expeditions and sleepovers throughout the UK. We have seen a number of these expire this year but have recruited more Nights Away Assessors to enable us to really enable young people more nights away.

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

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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In the Census taken in 2020, we were once again, asked for the achievements of Top Awards. Across Gloucestershire:

- 344 (42% of eligible) Beavers were presented their Top Award – The Bronze Chief Scout Award (an increase of 6%)
- 295 (46% of eligible) Cubs were presented their Top Award – The Silver Chief Scout Award (an increase of 5%)
- 119 (36% of eligible) Scouts were presented their Top Award – The Gold Chief Scout Award (an increase of 2%)
- 23 (7% of eligible) Explorers and Network member were presented The Platinum Chief Scout Award
- 9 (3% of eligible) Explorers and Network member were presented The Diamond Chief Scout Award (an increase of 2%)
- 2 Explorers and Network members were presented their Top Award – The Queen Scout Award
- Also, 17 Explorer Scout Young Leaders were presented their Top Award – The Young Leader Belt

Through 2019, we were also able to see that 20 Bronze & 13 Silver Duke Of Edinburgh (DofE) Awards were presented.

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

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

#### International Experiences

Scouting provides opportunities to engage with communities locally, nationally and internationally and the past 12 months has really seen us enable this to happen across the Globe.

Gloucestershire County Executive Committee have enabled over 100 young people and over 20 leaders to experience the worldwide movement of Scouting through several key activities:

World Scout Jamboree – 45 young people and 5 leaders took part in 2 years of training, fundraising and supporting many others in the County in experiencing the 2019 World Scout Jamboree. The actual trip entailed a life-changing experience in New York, followed by 10 days at the World Jamboree site in West Virginia, 2 days in Washington DC and concluding in Canada where they lived and worked alongside Scouts from Stroud in Toronto. This amazing experience was possible only because of so many people, but in particular we want to give thanks to the 5 leaders who gave so much in the lead up to and deliver of this amazing experience for these young people, Alistair Andrews, Alex Hawkins, Chris Jones, Gareth Ovens and Matt Evans.

In Summer 2019 we supported a County contingent to take part in the Haarlem Jamborette in the Netherlands with 48 young people and 15 adults taking part in this truly cultural experience alongside 4,000 young people from around the world.

2019 also saw a trip to Madagascar where young people and adults took part in the building of a Scout HQ building for the Madagascar Scout Association.

#### **The effects of Covid19 (Coronavirus) pandemic**

On the 17th March 2020, The Scout Association announced the suspension of all face to face Scouting across the UK. This has meant that all meetings of Young People and of adults have not been carried out Face to Face for 13 weeks at the time of writing this report.

During this time we have seen a number of new practices developed and ways of working adopted that we as a County should be proud of, especially under what have been really difficult circumstances.

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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Highlights include:

- A transition from face to face meetings to remote programme delivery. This has included use of digital meeting tools like Zoom or Google Hangouts, or using email to regularly communicate to young people so that they may still receive some form of Scouting.
- We have delivered County-wide events and activities. This has included:
  - A Camp from home where over 3,000 people signed up to take part. This brilliant camp, celebrated VE Day and was a great opportunity to engage young people, adults and all family members in one thing that Scouting is best known for – Camping. A programme was delivered for all sections which has never been achieved in Gloucestershire ever before.
  - Water activities day, providing 12 water activities that could be completed at home with all the family.
- We have developed a new way of delivering Safeguarding and Wood Badge Module training which is engaging, relevant and accessible to more members. This will continue to be used to help deliver training in future when face to face Scouting has resumed.
- Strategy & Evolution delivered a creative and engaging all age activity experience in place of its usual excellent events – S&E at Home.

Although we have experienced great change and we have adapted and overcome many challenges, the following things are things that have had a less positive effects as a result of the Pandemic.

- Sections that have struggled to continue to deliver any programme due to many factors. This means there are young people and adults that have had little opportunity to do any form of Scouting.
- Sections may have chosen not to ask for subscriptions meaning that income has reduced or stopped altogether. This will have an impact on the ability to pay a membership fee.
- Many county events and activities were cancelled or postponed meaning a potential lost income or irretrievable deposit payments. These included:
  - Strategy & Evolution 2020 (Virtual event in 2020)
  - EuroJam 2020 (Postponed til 2021)
  - GOOSE 2020 (Virtual event in 2020, face to face event postponed til 2021)
  - Multiple badge courses
  - All adult training courses

#### **Investment policy and performance**

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

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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#### FINANCIAL REVIEW

##### 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.

##### Financial review

From an operational perspective self funded events and activities have, overall, produced surplus of £4,416 (2019: £17,867) and operations funded by membership subscriptions and by Cranham income have provided a surplus of £13,548 (2019: £13,377). Financial support for the World Jamboree contingent (£12,000), the Scouting Development Project (£6,250) and use of the Support Fund (£500) have reduced the operating surplus for the year to £266 (2019: £14,035). The operational surplus of £266 (2019: £14,035) has led to increased total reserves of £722,375 in this year's accounts. Please see note 16 to the accounts for full details.

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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

To that end:

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

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

The amount of reserves held at 31 March 2020 were as follows:

- Restricted funds £NIL
- Unrestricted funds of £722,375 which consists of the following; Property revaluation of £466,292, Property and Equipment fund of £73,863, other designated funds of £92,074 and other unrestricted funds of £90,146.

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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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 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.

#### **Method of appointment or election of Trustees**

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

#### **Organisational structure and decision making**

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

The Committee normally meets 6 times each year and comprises:

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

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

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

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

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

#### **Risk and internal control**

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.

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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

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

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

#### **Plans for future developments**

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

#### **Trustees' responsibilities statement**

The Trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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.

This report was approved by the Trustees, on 27 August 2020 and signed on their behalf by:

**S Lake, Chair**

**L Little, Secretary**

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2020

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#### **Independent Examiner's Report to the Trustees of Gloucestershire County Scout Council (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

#### **Responsibilities and Basis of Report**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent Examiner's Statement**

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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 charity as required by section 130 of the 2011 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.

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2020**

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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.

Signed:

Dated: 27 August 2020

William Abbott LLB FCA

**Randall & Payne LLP**

Chartered Accountants

Chargrove House  
Shurdington Road  
Cheltenham  
Gloucestershire  
GL51 4GA

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

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	Note	Unrestricted funds 2020 £	Total funds 2020 £	<i>As restated Total funds 2019 £</i>
<b>Income from:</b>				
Donations and legacies	2	1,296	1,296	793
Charitable activities	3	626,350	626,350	307,077
Investments	4	610	610	474
<b>Total income</b>		<b>628,256</b>	<b>628,256</b>	<b>308,344</b>
<b>Expenditure on:</b>				
Charitable activities		627,990	627,990	294,309
<b>Total expenditure</b>	6	<b>627,990</b>	<b>627,990</b>	<b>294,309</b>
<b>Net income before other recognised gains and losses</b>		266	266	14,035
<b>Net movement in funds</b>		266	266	14,035
<b>Reconciliation of funds:</b>				
Total funds brought forward		722,109	722,109	708,074
<b>Total funds carried forward</b>		<b>722,375</b>	<b>722,375</b>	<b>722,109</b>

The notes on pages 17 to 30 form part of these financial statements.

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**BALANCE SHEET  
AS AT 31 MARCH 2020**

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	Note	£	2020 £	£	<i>As restated 2019 £</i>
<b>Fixed assets</b>					
Tangible assets	10		<b>549,212</b>		560,458
<b>Current assets</b>					
Stocks	11	1,491		1,753	
Debtors	12	20,323		218,392	
Investments	13	93,554		92,966	
Cash at bank and in hand		<b>220,570</b>		270,208	
			<u>335,938</u>	<u>583,319</u>	
<b>Creditors:</b> amounts falling due within one year	14	<b>(162,775)</b>		<b>(421,668)</b>	
<b>Net current assets</b>			<b>173,163</b>		161,651
<b>Net assets</b>			<b>722,375</b>		722,109
<b>Charity Funds</b>					
Unrestricted funds	16		<b>722,375</b>		722,109
<b>Total funds</b>			<b>722,375</b>		722,109

The financial statements were approved by the Trustees on 27 August 2020 and signed on their behalf, by:

**Stephen Lake, County Chairman**

**Roger Tovey, Treasurer**

The notes on pages 17 to 30 form part of these financial statements.

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2020**

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	Note	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	18	<u>(49,638)</u>	<u>98,584</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>-</u>	<u>(5,802)</u>
<b>Net cash used in investing activities</b>		<u>-</u>	<u>(5,802)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(49,638)</b>	<b>92,782</b>
Cash and cash equivalents brought forward		<u>270,208</u>	<u>177,426</u>
<b>Cash and cash equivalents carried forward</b>	19	<u><u>220,570</u></u>	<u><u>270,208</u></u>

The notes on pages 17 to 30 form part of these financial statements.

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 1. Accounting Policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the second edition of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011. .

Gloucestershire County Scout Council constitutes a public benefit entity as defined by FRS 102.

Gloucestershire County Scout Council is a registered charity, registered in England and Wales, charity number being 302129. Details regarding the registered office can be found within the reference and administration details on page 1 and further details about the charity's activities can be seen within the Trustees' Annual Report.

##### 1.2 Going concern

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

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable 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.

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 1. Accounting Policies (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

##### 1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised. Where assets are donated they are included at the Trustees valuation.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	1% reducing balance
Scout Centre equipment	-	10-20% on costs and 20% reducing balance
County Equipment	-	20% on cost

##### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.7 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

##### 1.8 Stocks

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

##### 1.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 1. Accounting Policies (continued)

##### 1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

##### 1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

##### 1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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 are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### 1.14 Taxation

As a recognised charity, the Council is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from Value Added Tax.

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**2. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Donations	<b>1,296</b>	<b>1,296</b>	793
<i>Total 2019</i>	793	793	

**3. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>As restated Total funds 2019 £</i>
Membership subscriptions	76,676	-	76,676	77,140
County administration	546	-	546	688
Cranham Scouting Centre income	79,883	-	79,883	77,585
Adult training	2,852	-	2,852	280
Events & Activities - Strategy & Evolution	180,037	-	180,037	123,144
Events & Activities - other	30,492	-	30,492	25,785
World Scout Jamboree	197,130	-	197,130	-
Poppy Appeal Badge	-	-	-	2,455
Haarlem Jamboree	47,774	-	47,774	-
Tall Ships Activity	10,960	-	10,960	-
	<b>626,350</b>	<b>-</b>	<b>626,350</b>	<b>307,077</b>
<i>Total 2019</i>	304,623	2,455	307,078	

**4. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Investment income	<b>610</b>	<b>610</b>	474
<i>Total 2019</i>	474	474	

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**5. Direct costs - Funded by**

	<b>Membership subs &amp; Cranham £</b>	<b>Self funded events £</b>	<b>Reserves &amp; other funding £</b>	<b>Total 2020 £</b>	<i>As restated Total 2019 £</i>
County administration	19,970	-	-	19,970	19,354
Cranham Scouting Centre	104,460	-	854	105,314	99,842
County Officer expenses	5,604	-	-	5,604	6,442
Adult training	8,172	-	-	8,172	6,448
Adult Awards & Adult events	532	-	-	532	502
Scouting Operations	-	-	-	-	2,136
Media & Communications	272	-	-	272	1,020
South West Region subscription	1,482	-	-	1,482	1,178
Insurances (excluding Cranham)	1,120	-	-	1,120	1,006
Governance Costs	3,245	-	-	3,245	3,295
Depreciation (excluding Cranham)	1,247	-	-	1,247	1,093
Strategy & Evolution - 2019 Events	-	176,119	-	176,119	107,541
Strategy & Evolution - 2020 Cancelled	-	-	10,596	10,596	-
Events & Activities - Other	-	25,682	-	25,682	23,519
Scouting Development Project	305	-	6,250	6,555	8,327
Madagascar 2019 - Project support	-	-	-	-	10,151
Poppy Appeal Badges	-	-	-	-	1,455
Donation to the Royal British Legion	-	-	-	-	1,000
Haarlem 2019	-	42,536	-	42,536	-
World Scout Jamboree 2019	-	196,734	12,000	208,734	-
Support fund payments	-	-	500	500	-
Tall Ships 2019	-	10,310	-	10,310	-
	<b>146,409</b>	<b>451,381</b>	<b>30,200</b>	<b>627,990</b>	<b>294,309</b>
<i>Total 2019</i>	<i>142,316</i>	<i>131,060</i>	<i>20,933</i>	<i>294,309</i>	

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**6. Analysis of Expenditure by expenditure type**

	<b>Other costs 2020 £</b>	<b>Total 2020 £</b>	<i>As restated Total 2019 £</i>
Funded by membership subscriptions & Cranham income	146,409	146,409	142,541
Self funded events and activities	451,381	451,381	131,060
Funded from other income and reserves	30,200	30,200	20,933
	<hr/>	<hr/>	<hr/>
	<b>627,990</b>	<b>627,990</b>	294,534
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2019</i>	294,534	294,534	

**7. Net income/(expenditure)**

This is stated after charging:

	<b>2020 £</b>	<i>2019 £</i>
Depreciation of tangible fixed assets: - owned by the charity	<b>11,246</b>	11,559
	<hr/> <hr/>	<hr/> <hr/>

**8. Independent Examiners'/Auditors' remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 950 (2019 - £ 821) and accounts preparation fee of £1,426 (2019 - £1,231)

**9. Staff costs**

Included within Direct Costs are:

Wages and salaries for the year totaling £47,445 (2019 - £51,175).

Social security costs for the year totaling £2,531 (2019 - £3,016)

Pension costs for the year totaling £1,636 (2019 - £980).

A gross bonus of £NIL (2019: £8,000) was paid in the year to 0 (2019: 2) employees to acknowledge their hard work within the Charity.

The average number of persons employed by the charity during the year was 5 (2019 - 3) and no employee received remuneration amounting to more than £60,000 in either year.

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**10. Tangible fixed assets**

	<b>Cranham Scout Centre - Freehold property £</b>	<b>Cranham Scout Centre - Equipment £</b>	<b>County equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
At 1 April 2019	540,000	112,315	21,012	673,327
Disposals	-	(41,379)	(14,778)	(56,157)
At 31 March 2020	<u>540,000</u>	<u>70,936</u>	<u>6,234</u>	<u>617,170</u>
<b>Depreciation</b>				
At 1 April 2019	9,293	87,205	16,371	112,869
Charge for the year	4,577	4,880	1,789	11,246
On disposals	-	(41,379)	(14,778)	(56,157)
At 31 March 2020	<u>13,870</u>	<u>50,706</u>	<u>3,382</u>	<u>67,958</u>
<b>Net book value</b>				
At 31 March 2020	<u>526,130</u>	<u>20,230</u>	<u>2,852</u>	<u>549,212</u>
At 31 March 2019	<u>530,707</u>	<u>25,110</u>	<u>4,641</u>	<u>560,458</u>

The disposals shown above relate to assets that are fully depreciated and that are no longer in use.

On 27 March 2017 the freehold land and buildings were valued by GJS Dillon commercial property consultants on the basis of market value for existing use. This has been taken as 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 dated 27 March 2017.

Cost or valuation at 31 March 2020 is as follows:

	Land and buildings
	£
At cost	235,851
At 27 March 2017 valuation surplus	<u>304,149</u>
	<u>540,000</u>

**11. Stocks**

	<b>2020</b>	<b>2019</b>
	£	£
Goods for resale	<u>1,491</u>	<u>1,753</u>

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**12. Debtors**

	<b>2020</b>	<i>As restated</i>
	£	2019
		£
Receivables	4,746	10,007
Payments in advance	11,709	205,559
Prepayments and accrued income	3,868	2,826
	<u>20,323</u>	<u>218,392</u>
	<u><u>20,323</u></u>	<u><u>218,392</u></u>

Payments in advance for the year ended 31 March 2020 totalling £10,976 (2019: £205,559) relate to payments made in advance for scouting events taking place after the year end.

**13. Current asset investments**

	<b>2020</b>	2019
	£	£
Unlisted investments	93,554	92,966
	<u>93,554</u>	<u>92,966</u>
	<u><u>93,554</u></u>	<u><u>92,966</u></u>

**14. Creditors: Amounts falling due within one year**

	<b>2020</b>	2019
	£	£
Payables	1,236	16,613
Other taxation and social security	-	293
Deferred income	81,979	86,353
Advance income	36,337	285,990
Accruals	43,223	32,419
	<u>162,775</u>	<u>421,668</u>
	<u><u>162,775</u></u>	<u><u>421,668</u></u>

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**14. Creditors: Amounts falling due within one year (continued)**

	£
<b>Deferred income</b>	
Deferred income at 1 April 2019	86,353
Amounts released during the year	(84,089)
Amounts released against depreciation	(2,264)
Amounts deferred during the year	81,979
	<hr/>
Deferred income at 31 March 2020	<b>81,979</b>
	<hr/> <hr/>

The deferred income at 31 March 2020, totalling £81,980, relates to grants for capital purchases of £9,057, membership subscriptions received in advance of £63,930 and Cranham income received in advance of £8,993.

**Advance Income**

Income received in advance is in relation to income received for events that are taking place after the year end 31 March 2020 and is therefore deferred.

£

Advance Income at 1 April 2019	<b>285,990</b>
Resources deferred during the year	<b>36,338</b>
Amount released during the year	<b>(285,990)</b>
Advance Income at 31 March 2020	<b><u>36,338</u></b>

Income received in advance at the 31 March 2020 relates to the following events:  
Eurojam 2019 : £36,338

**15. Prior year adjustment**

A prior year adjustment has been made in order to eliminate internally generated income and expenditure. Internal sales invoices had been raised to reflect the Gloucestershire County Scout Council's own use of the Cranham Centre with the intention then for the cost to be borne by the relevant department. Therefore, income and expenditure were both overstated by £4,213 and both have been reduced in the prior year to reflect this. The net impact is £nil.

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
Support	13,168	-	(500)	-	12,668
Capital expenditure	10,000	-	-	-	10,000
Strategy & Evolution	49,479	180,037	(186,715)	355	43,156
Jamboree 2019	13,000	-	-	(12,000)	1,000
Scouting Development	10,000	-	(6,250)	-	3,750
Cranham Development	10,000	-	-	-	10,000
International	1,500	-	-	-	1,500
Event & Activities Contingency	10,000	286,357	(287,037)	680	10,000
Other unrestricted funds	55,827	161,862	(147,488)	19,945	90,146
Property Revaluation	466,292	-	-	-	466,292
Property and equipment	82,843	-	-	(8,980)	73,863
	<u>722,109</u>	<u>628,256</u>	<u>(627,990)</u>	<u>-</u>	<u>722,375</u>

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>General funds</b>					
General purpose	57,463	156,962	(142,433)	(16,165)	55,827
Support	13,168	-	-	-	13,168
Capital expenditure	10,143	-	-	(143)	10,000
Strategy & Evolution	33,876	123,144	(107,541)	-	49,479
Jamboree 2019	13,000	-	-	-	13,000
Scouting Development	8,210	-	(8,210)	10,000	10,000
Cranham Development	-	-	-	10,000	10,000
International	-	-	-	1,500	1,500
Event & Activities Contingency	10,000	25,785	(23,521)	(2,264)	10,000
Property & equipment	85,771	-	-	(2,928)	82,843
Property Revaluation	466,292	-	-	-	466,292
	<u>697,923</u>	<u>305,891</u>	<u>(281,705)</u>	<u>-</u>	<u>722,109</u>
Madagascar	10,151	-	(10,151)	-	-
Poppy Appeal	-	2,455	(2,455)	-	-
	<u>10,151</u>	<u>2,455</u>	<u>(12,606)</u>	<u>-</u>	<u>-</u>
Total of funds	<u>708,074</u>	<u>308,346</u>	<u>(294,311)</u>	<u>-</u>	<u>722,109</u>

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**16. Statement of funds (continued)**

Details of designated and restricted funds

Support fund	- to support youth members or groups in times of hardship
Capital income fund	- for capital expenditure projects
Strategy and Evolution fund	- to fund the running and development of two major annual Scout events involving participants from the County and elsewhere
Jamboree fund	- to assist a team from the County to attend the four-yearly World Jamboree
Scouting Development fund	- to support the development and growth of Scouting throughout Gloucestershire
Cranham Development	- towards the costs of significant development of the Cranham site
Events & activities contingency fund	- a fund to cover unplanned shortfalls and cancellations of events not covered by the insurance
Property and equipment fund	- with the revaluation fund this fund represents the net book value of the assets less unamortised grants

Transfers between funds

Transfers between funds are made where:

- a designated fund project is complete and there are unspent funds
- the Trustees designate new project funds
- where designated or restricted fund projects are over spent and deficits are covered by the general fund

**Summary of funds - current year**

	<b>Balance at 1 April 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2020</b>
	£	£	£	£
General funds	722,109	628,256	(627,990)	722,375
	<u>722,109</u>	<u>628,256</u>	<u>(627,990)</u>	<u>722,375</u>
	<u><u>722,109</u></u>	<u><u>628,256</u></u>	<u><u>(627,990)</u></u>	<u><u>722,375</u></u>

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**16. Statement of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2019</i>
	£	£	£	£
General funds	697,923	305,891	(281,705)	722,109
Restricted funds	10,151	2,455	(12,606)	-
	<u>708,074</u>	<u>308,346</u>	<u>(294,311)</u>	<u>722,109</u>

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2020</b>	<b>Total funds 2020</b>
	£	£
Tangible fixed assets	<b>549,212</b>	<b>549,212</b>
Current assets	<b>335,940</b>	<b>335,940</b>
Creditors due within one year	<b>(162,777)</b>	<b>(162,777)</b>
	<u><b>722,375</b></u>	<u><b>722,375</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2019</i>	<i>Total funds 2019</i>
	£	£
Tangible fixed assets	560,458	560,458
Current assets	583,318	583,318
Creditors due within one year	(421,667)	(421,667)
	<u>722,109</u>	<u>722,109</u>

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**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2020</b>	2019
	£	£
Net income for the year (as per Statement of Financial Activities)	<b>266</b>	14,035
<b>Adjustment for:</b>		
Depreciation charges	<b>11,246</b>	11,559
Dividends, interest and rents from investments	<b>(588)</b>	(461)
Decrease in stocks	<b>261</b>	155
Decrease/(increase) in debtors	<b>198,069</b>	(142,726)
(Decrease)/increase in creditors	<b>(258,892)</b>	216,022
<b>Net cash (used in)/provided by operating activities</b>	<b>(49,638)</b>	98,584

**19. Analysis of cash and cash equivalents**

	<b>2020</b>	2019
	£	£
Cash in hand	<b>220,570</b>	270,208
Total	<b>220,570</b>	270,208

**20. Operating lease commitments**

At 31 March 2020 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	<b>2020</b>	2019
	£	£
<b>Amounts payable:</b>		
Within 1 year	<b>234</b>	935
Between 1 and 5 years	<b>-</b>	234
Total	<b>234</b>	1,169

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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#### 21. 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 at arm's length.

During the year, L Little received remuneration of £13,689 (2019: £13,355) and the charity also paid employer pension contributions of £684 (2019: £668) and employer NI contributions of £700 (2019: £681) for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.

During the year, no Trustees received any benefits in kind (2019:£NIL).

During the year, 10 (2019:7) Trustees received reimbursement of expenses in their capacity as Trustees totalling £10,143 (2019: £5,329), the reimbursements were in relation to travel, uniform and other sundry expenses relating to their role as a Trustee. Of which £NIL was outstanding to be paid to Trustees at the year end and is included within creditors.

Unrestricted income totalling £1,529 (2019: £513) was received from Trustees during the year ended 31 March 2020.

#### 22. Post balance sheet events

COVID-19 has been confirmed by the World Health Organisation (WHO) as a global health pandemic, which has forced a number of businesses and other organisations to review how they operate. In many sectors physical shut down of society by Governments has led to widespread disruption leaving many organisations with a large degree of uncertainty.

The Trustees of the Gloucestershire County Scout Council believe that despite shut down of face to face scouting and training, online practices have been developed to maintain the interest of our young people and adult leaders. Successful grant applications and use of furlough and other government schemes has helped to reduce the overall financial impact.

Therefore the Charity has determined the financial position and operating outcomes for the year ended 31 March 2020 do not require any adjustment.