

REGISTERED CHARITY NUMBER: 302129

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



**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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

#### TRUSTEES

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

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

**Nominated by the County Commissioner:**  
Dave Hall  
Lewis Dangerfield  
Roger Tovey - appointed 17.9.20

**PRINCIPAL ADDRESS** Cranham Scout Centre  
Cranham  
Gloucestershire  
GL4 8HP

**REGISTERED CHARITY NUMBER** 302129

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

**BANKERS** Natwest  
Bank Buildings  
George Street  
Stroud  
Gloucestershire  
GL5 3DT

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

## GLoucestershire County Scout Council

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

##### Policies and objectives

##### The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

##### The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal.
Respect	We have self-respect and respect for others.
Care	We support others and take care of the world in which we live.
Belief	We explore our faiths, beliefs and attitudes.
Co-operation	We make a positive difference; we co-operate with others and make friends.

##### The Scout Method

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

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

##### Strategic direction

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

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

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

## GLoucestershire County Scout Council

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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

The vision for Scouting in the UK is:

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

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

Growth	Inclusivity	Youth Shaped	Community Impact
<ul style="list-style-type: none"><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.

## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### OBJECTIVES AND ACTIVITIES

##### Public benefit

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

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Review of outcomes and activities

##### Growth

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

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

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

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

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

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

##### Programme

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

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

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

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

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

## GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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

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

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

#### International Experiences

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

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

Highlights for 2020/21 include:

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

Additionally, we have supported UK wide initiatives including:

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

## GLoucestershire County Scout Council

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

#### FINANCIAL REVIEW

##### Financial position

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

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

##### Investment policy and objectives

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

##### Reserves policy

The Charity Commission requires us to publish a reserves policy that

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

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

To that end:

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

## **GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **FINANCIAL REVIEW**

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

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

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

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

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies section of the financial statements.

#### **FUTURE PLANS**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Charity constitution**

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.

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

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

##### **Recruitment and appointment of new trustees**

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

## GLoucestershire County Scout Council

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure and decision-making

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

The Committee normally meets 6 times each year and comprises:

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

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

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

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

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

##### Risk management

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

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

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

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

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

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Louise Little - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Gloucestershire County Scout Council (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date: .....

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

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

The notes form part of these financial statements

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2021**

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

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

.....  
Stephen David Lake - Trustee

The notes form part of these financial statements

## GLoucestershire County Scout Council

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

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

##### **Stocks**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

**1. ACCOUNTING POLICIES - continued**

**Going concern**

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

**2. DONATIONS AND LEGACIES**

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

**3. INVESTMENT INCOME**

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

**8. STAFF COSTS**

Included within Direct Costs are:

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

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

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

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

**9. INDEPENDENT EXAMINERS FEE**

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

**10. TANGIBLE FIXED ASSETS**

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

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

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

Cost or valuation at 31 March 2021 is as follows:

	Land and Buildings £
Cost	235,851
March 2017 revaluation surplus	304,149
	-----
Deemed cost for FRS102 purposes	540,000
	=====

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>11. STOCKS</b>	31.3.21	31.3.20
	£	£
Finished goods	<u>866</u>	<u>1,491</u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.21	31.3.20
	£	£
Trade debtors	390	4,746
Payments in advance	-	11,709
Prepayments	<u>8,121</u>	<u>3,868</u>
	<u>8,511</u>	<u>20,323</u>

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

<b>13. CURRENT ASSET INVESTMENTS</b>	31.3.21	31.3.20
	£	£
Unlisted investments	<u>94,195</u>	<u>93,554</u>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.21	31.3.20
	£	£
Trade creditors	1,410	1,236
Social security and other taxes	534	-
Other creditors	230	-
Advance income	13,105	36,337
Deferred income	38,703	81,979
Accrued expenses	<u>21,883</u>	<u>43,223</u>
	<u>75,865</u>	<u>162,775</u>

**Deferred Income**

	£
Balance at 1 April 2020	81,979
Amounts released during the year	(66,700)
Amounts released against depreciation	(1,811)
Amounts deferred during the year	25,235
	-----
Balance at 31 March 2021	<u>38,703</u>
	=====

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

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

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

**Advance Income**

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

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

**15. LEASING AGREEMENTS**

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

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

**16. MOVEMENT IN FUNDS**

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

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

**16. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. MOVEMENT IN FUNDS - continued**

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

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

Details of the funds are as follows:-

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

**Capital expenditure fund** - for capital expenditure projects.

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

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

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

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

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

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

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

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

**Transfers between funds**

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

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

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

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

**GLOUCESTERSHIRE COUNTY SCOUT COUNCIL**

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

**17. RELATED PARTY DISCLOSURES**

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

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