

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
GLOUCESTERSHIRE COUNTY SCOUT COUNCIL



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2022**

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES

Ex Officio:

Tony Dover – Chair since September 2022
Carole O'Donnell – Interim County Commissioner appointed September 2022
Kat Holter - Youth Commissioner
Louise Little - County Secretary
Stephen Lake – former County Chairman – resigned April 2022
Mark Spiller – former County Commissioner – resigned September 2022
Tom Cadogan – former Treasurer – resigned September 2022

Elected members:

Lauren Greening
Lewis Dangerfield – appointed September 2021
Dave Hall – appointed September 2021
Dan Seamarks – appointed September 2022
Ryan Hawkins – appointed September 2022
Ashley Freeman – resigned September 2021
Josh Foye - resigned September 2021
Gareth Ovens – resigned September 2022
Colin Steward – resigned September 2022

Nominated by the County Commissioner:

Roger Tovey
Ashley Freeman – appointed September 2021
Mark Spiller – appointed September 2022

Co-opted member:

Colin Steward – appointed September 2022

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 2022

The Trustees present their annual report together with the financial statements for the year from 1 April 2021 to 31 March 2022.

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 2022

Strategic direction - continued

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.

In October 2021 we hosted a county team conference where key members of District and County teams came together to help share the Vision and Strategy for the coming years.

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

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.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of outcomes and activities

Growth

2021 saw us start to see many of the young people returning that had left Scouting in Gloucestershire during 2020 and 2021 due to the pandemic. Part way through 2021 a Headcount was completed by The Scout Association to understand where Scouting membership was trending and to identify key areas that we could focus additional support.

The headcount in October 2021 showed that as a County we were tracking as a 21% increase in Young People from the Census conducted in January 2021. By comparison this was 95% of the members we had at the start of 2020 before the pandemic had the impact that it did.

At the Census in 2022 we recorded 4,604 young people including 45 young people in our brand new Squirrels Dreys which are for young people aged 4 & 5. Excluding Squirrels, we saw a 16% (646) increase vs the 2021 Census taking our numbers of Young People aged 6-18 to 4,559. We are at 88% of the numbers of 6-18yr olds compared to the Census taken prior to the pandemic but this is a significant step forward.

The County Executive Committee have continued to fund the 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 which ended in 2019.

This project has continued to be of huge support to groups and districts across the County. Some groups would be closed if it had not been for the support of this project. The Three Counties development project had at the end of January supported 23 sections across 13 groups in the County over the past two years, recruiting over 170 young people and 35 adults as well enabling us to retain almost 40 young people and 11 adults.

We remain thankful to the teams of Development Teams Assistants, our Development Team Leader and the Regional Services Team for their work that often cannot be carried out by existing volunteers including visits to schools.

We have had real successes with Squirrel Dreys with our first one opening in Newent in the Forest of Dean in September 2021. At the end of January 2022, we had opened 7 brand new Squirrels Dreys across 4 of our 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:

- 80 adults have 103 permits for land-based activities (e.g. Abseiling, Archery, Climbing, Caving, Hillwalking, Skiing & Snowsports);
- 77 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 2021/22, we once again PASSED the National Moderation Scheme.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Review of outcomes and activities - continued

We also have 171 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.

There has been a sharp decline in the number of valid permits for Adventurous activities and Nights Away, much of which is down to there being almost two years where little assessment could be carried out for new permits or renewals.

This year, based on the census taken in 2022, we were once again asked for the achievements of Top Awards. Across Gloucestershire, we are pleased and very proud to report that during 2021:

- 140 (21% of eligible) Beavers were presented their Top Award - The Bronze Chief Scout Award.
- 170 (29% of eligible) Cubs were presented their Top Award - The Silver Chief Scout Award.
- 63 (19% of eligible) Scouts were presented their Top Award - The Gold Chief Scout Award.
- 8 (3% of eligible) Explorers and Network members were presented The Platinum Chief Scout Award.
- 6 (10%) Young Leaders completed their Young Leader Award preparing them to lead in future.

Through 2021, we were also able to see that 11 Bronze & 12 Silver and 5 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 continue to support members of the County for 2023 that will take 36 Young People World Jamboree in South Korea and over 60 Young People to the Harlem Jamborette in the Netherlands.

Cranham Scout Centre

Without doubt, our biggest investment and our most significant resource is Cranham Scout Centre, situated within the heart of the Cotswolds, Cranham has continued to be a fantastic site which has benefited many.

During 2021, the Cranham Management Team was able to be of huge support in enabling groups, sections and units who did not have their own outdoor space to be able to come to the site and make use of the acres of outdoor space. Many evenings we found young people having fun in a Covid-Safe environment.

The hard-working team, supported by the Cranham Scout Centre Management Committee achieved Visit England's "We're Good to go" consumer mark demonstrating to visitors, businesses and Scouting that the centre and team demonstrates adherence to the government and public health Covid-19 guidelines.

In September 2021 a volunteer weekend was run with dozens of volunteers from all over the county giving up a whole day to help undertake work to help maintain and improve the site. It was such a success that future dates are already being considered.

During the quieter months, the team did not slow down, instead they focused on completing the development work necessary to keep the building and camping grounds, modern, useable and attractive to groups inside and outside of Scouting. This has included:

- Moving the office
- Renovating the Dining Room into a larger, more usable space
- Widening the access road
- Tree maintenance

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Review of outcomes and activities - continued

The team who run Cranham continue to delight visitors and customers with positive feedback often being provided. Thanks to Cal, Ruth and all of the team and volunteers.

Highlights

As Scouting started to return to the ability to meet, highlights for 2021/22 mainly fall in the latter part of 2021 but include:

- A virtual awards event celebrating the amazing service of many of our volunteers
- A virtual St. Georges Day celebration Launch of Squirrel Dreys through the recruitment of a support team.
- Brilliant Service Team weekend at Cranham Scout Centre.
- Our largest ever BEAST event for Explorers at Cranham Scout Centre.
- Recruitment of teams to lead our international experiences to South Korea and The Netherlands.
- Identification, selection and the start of training of the 36 Young People who will be attending the World Jamboree.
- We came together as County and District Leadership teams to start developing the next iteration of our strategy to take us beyond 2022.
- We have continued to use a blended method of delivering Wood Badge Module and First Aid training which is engaging, relevant and accessible to more members.
- We have invested in equipment to enable us to provide more First Aid Training and have invested in training up new First Aid trainers to help us make progress with the backlog caused by the pandemic.
- We look forward to an amazing S&E event which in 2022 will provide an amazing weekend of activity and fun to Cubs (New for 2022), Scouts and Explorers from across the County and across the UK. Thanks to the team for making this possible.

FINANCIAL REVIEW

Financial position

From an operational perspective:

- Self-funded events and activities have, overall, created a surplus of £12,450 (2021: deficit of £3,959).
- Operations funded by membership subscriptions and by Cranham income, including government covid grants of £20,905 have incurred a small shortfall of £21 (2021: surplus of £51,696).
- Interest and donations received have added to income by £1,936 (2021: £2,497), as has a generous legacy of £22,015 from the late Gerald Bannister.
- Financial support for the Scouting Development Project £20,094 (2021: £8,750) and use of the Support Fund £960 (2021: £90) have reduced the operating surplus for the year to £15,326 (2021: £41,394), which has increased total reserves to £779,095 on 31 March 2022.

Please see note 15 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.

FINANCIAL REVIEW

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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy - continued

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.

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 2022 were as follows:

- Restricted funds £nil.
- Unrestricted funds £779,095, which consists of the following:
 - Property and Equipment fund £524,545
 - Other designated funds £128,202
 - Other unrestricted funds £126,348

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 - 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.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

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

Recruitment and appointment of new trustees

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

Organisational structure and decision-making

The County is managed by the 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.

GLoucestershire County Scout Council

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

The 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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

Approved by order of the board of trustees on29/09/22..... and signed on its behalf by:

Louise M. Little
.....
Louise Little - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Gloucestershire County Scout Council (the Trust) for the year ended 31 March 2022.

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: 13 October 2022

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,658	-	23,658	6,338
Charitable activities					
Charitable activities	4	138,112	-	138,112	134,915
Self-funded events and activities		35,694	-	35,694	18,261
Investment income	3	<u>293</u>	<u>-</u>	<u>293</u>	<u>646</u>
Total		197,757	-	197,757	160,160
EXPENDITURE ON					
Charitable activities					
Funded by membership subscriptions & Cranham income	5	138,133	-	138,113	87,706
Funded from other income and reserves		21,054	-	21,054	8,840
Self-funded events and activities		23,244	-	23,244	22,220
Total		182,431	-	182,431	118,766
NET INCOME		15,326	-	15,326	41,394
RECONCILIATION OF FUNDS					
Total funds brought forward		763,769	-	763,769	722,375
TOTAL FUNDS CARRIED FORWARD		<u>779,095</u>	<u>-</u>	<u>779,095</u>	<u>763,769</u>

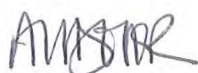
The notes form part of these financial statements

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	530,341	-	530,341	539,486
CURRENT ASSETS					
Stocks	11	865	-	865	866
Debtors	12	32,597	-	32,597	8,511
Investments	13	94,293	-	94,293	94,195
Cash at bank and in hand		<u>312,995</u>	<u>-</u>	<u>312,995</u>	<u>196,576</u>
		440,750	-	440,750	300,148
CREDITORS					
Amounts falling due within one year	14	(191,996)	-	(191,996)	(75,865)
NET CURRENT ASSETS					
		<u>248,754</u>	<u>-</u>	<u>248,754</u>	<u>224,283</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>779,095</u>	<u>-</u>	<u>779,095</u>	<u>763,769</u>
NET ASSETS					
		<u>779,095</u>	<u>-</u>	<u>779,095</u>	<u>763,769</u>
FUNDS					
Unrestricted funds	15			<u>779,095</u>	<u>763,769</u>
TOTAL FUNDS					
				<u>779,095</u>	<u>763,769</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/09/2022 and were signed on its behalf by:



.....
Tony Dover - Trustee

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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% reducing balance excluding land
Cranham Scout Centre Equipment	10-20% on cost and 20% reducing balance
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 2022**

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

	31.3.22	31.3.21
	£	£
Donations and legacies	<u>23,658</u>	<u>6,338</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Investment income	98	641
Deposit account interest	<u>195</u>	<u>5</u>
	<u>293</u>	<u>646</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Membership subscriptions	59,373	77,415
Cranham Scouting Centre		
Income	57,834	5,532
Government grants	20,905	51,968
Events & Activities -		
Strategy & Evolution	698	2,449
Events & Activities - other	<u>34,996</u>	<u>15,812</u>
	<u>173,806</u>	<u>153,176</u>

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

	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme grant	8,737	31,260
Stroud District Council Covid support grants	<u>12,168</u>	<u>20,708</u>
	<u>20,905</u>	<u>51,968</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Charitable activities	<u>182,431</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
County administration	16,246	15,941
Cranham Scouting Centre	98,973	59,789
County Officer expenses	1,806	(572)
Adult training	7,438	32
Adult Award & Adult Events	2,110	78
Media & communications	243	634
South West Region subscription	-	1,375
Insurances (excluding Cranham)	1,275	950
Governance costs	2,346	1,564
Depreciation	7,696	7,915
Events & Activities - other	21,537	13,030
Scouting Development Project	20,094	8,750
Support Fund payments	960	90
Strategy & Evolution - 2021 events	<u>1,707</u>	<u>9,190</u>
	<u>182,431</u>	<u>118,766</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

See note 16 relating to trustees remuneration for one trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

Included within Direct Costs are:

Wages and salaries for the year totalling £42,136 (2021 - £44,259).

Social security costs for the year totalling £2,047 (2021 - £2,077).

Pension costs for the year totalling £2,068 (2021 - £2,068).

The average number of persons employed by the charity during the year was 4 (2021 - 5) and no employee received remuneration of more than £60,000.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. INDEPENDENT EXAMINERS FEE

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,000 (2021 - £750) and an accounts preparation fee of £750 (2021 - £750).

10. TANGIBLE FIXED ASSETS

	Cranham Scout Centre Freehold Property £	Cranham Scout Centre Equipment £	County Equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	<u>540,000</u>	<u>70,936</u>	<u>6,234</u>	<u>617,170</u>
DEPRECIATION				
At 1 April 2021	18,401	54,654	4,629	77,684
Charge for year	<u>4,487</u>	<u>3,411</u>	<u>1,247</u>	<u>9,145</u>
At 31 March 2022	<u>22,888</u>	<u>58,065</u>	<u>5,876</u>	<u>86,829</u>
NET BOOK VALUE				
At 31 March 2022	<u>517,112</u>	<u>12,871</u>	<u>358</u>	<u>530,341</u>
At 31 March 2021	<u>521,599</u>	<u>16,282</u>	<u>1,605</u>	<u>539,486</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 2022 is as follows:

	Land and Buildings £
Cost	235,851
March 2017 revaluation surplus	304,149

Deemed cost for FRS102 purposes	<u>540,000</u>
	=====

11. STOCKS

	31.3.22 £	31.3.21 £
Finished goods	<u>865</u>	<u>866</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	1,083	390
Payments in advance	17,177	-
Prepayments	14,337	8,121
	<u>32,597</u>	<u>8,511</u>

Payments in advance for the year ended 31 March 2022 total £17,177 and relate to payments made in advance for scouting events taking place in the year to 31 March 2024. No such balances existed at 31 March 2021.

13. CURRENT ASSET INVESTMENTS

	31.3.22	31.3.21
	£	£
Unlisted investments	<u>94,293</u>	<u>94,195</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	25,957	1,410
Social security and other taxes	809	534
Other creditors	310	230
Advance income	81,539	13,105
Deferred income	71,353	38,703
Accrued expenses	12,028	21,883
	<u>191,996</u>	<u>75,865</u>

Deferred Income

	£
Balance at 1 April 2021	38,703
Amounts released during the year	(30,697)
Amounts released against depreciation	(1,449)
Amounts deferred during the year	64,796

Balance at 31 March 2022	71,353
	=====

Deferred income relates to grants for capital purchases of £5,797 (2021 - £7,246), membership subscriptions in advance of £64,796 (2021 - £25,235) and Cranham income received in advance of £760 (2021 - £6,222).

Advance Income

	£
Balance at 1 April 2021	13,105
Amounts released during the year	(11,436)
Advance income in year	79,870

Balance at 31 March 2022	81,539
	=====

Income received in advance relates to the 2023 World Jamboree which is taking place in August 2023 and a Cirencester Park event taking place in June 2022.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Support fund	12,578	(960)	-	11,618
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	36,415	(815)	-	35,600
Jamboree 2023	1,000	-	9,000	10,000
Scouting Development	15,000	(20,094)	5,094	-
Cranham Development	10,000	-	-	10,000
International	4,925	-	(626)	4,299
Events & Activities contingency	9,357	13,459	-	22,816
Other Unrestricted Funds	131,165	1,721	(4,684)	128,202
Property & Equipment	533,329	-	(8,784)	524,545
The Bannister Fund	-	22,015	-	22,015
	<u>763,769</u>	<u>15,326</u>	<u>-</u>	<u>779,095</u>
TOTAL FUNDS	<u>763,769</u>	<u>15,326</u>	<u>-</u>	<u>779,095</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Support fund	-	(960)	(960)
Strategy & Evolution	892	(1,707)	(815)
Scouting Development	-	(20,094)	(20,094)
International	-	-	-
Events & Activities contingency	34,996	(21,537)	13,459
Other Unrestricted Funds	139,854	(138,133)	1,721
The Bannister Fund	22,015	-	22,015
	<u>197,757</u>	<u>(182,431)</u>	<u>15,326</u>
TOTAL FUNDS	<u>197,757</u>	<u>(182,431)</u>	<u>15,326</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Support fund	12,668	(90)	-	12,578
Capital expenditure	10,000	-	-	10,000
Strategy & Evolution	43,156	(6,741)	-	36,415
Jamboree 2023	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	540,155	-	(6,826)	533,329
	<u>722,375</u>	<u>41,394</u>	<u>-</u>	<u>763,769</u>
TOTAL FUNDS	<u>722,375</u>	<u>41,394</u>	<u>-</u>	<u>763,769</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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	137,412	(83,219)	54,193
	155,673	(114,279)	41,394
Restricted funds			
Cranham Development	4,487	(4,487)	-
	<u>160,160</u>	<u>(118,766)</u>	<u>41,394</u>
TOTAL FUNDS	<u>160,160</u>	<u>(118,766)</u>	<u>41,394</u>

Details of the funds are as follows:

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

Capital expenditure fund - for capital expenditure projects.

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

Jamboree 2023 fund - to assist a team from the County to attend the four-yearly World Jamboree.

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

GLoucestershire County Scout Council

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

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.

Bannister Fund - to support Scout Groups who need financial support.

Transfers between funds

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

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

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

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

16. RELATED PARTY DISCLOSURES

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

During the year, L Little received remuneration of £13,689 (2021: £13,689) and the charity also paid employer pension contributions of £684 (2021: £684) and employer NI contributions of £669 (2021: £679) for her role of County Secretary in accordance with the Scouting Policy Organisation and Rules.