

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
STROUD & TETBURY DISTRICT SCOUT COUNCIL**

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

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2021**

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STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

TRUSTEES

A Dover
A H M Chestnutt
S Jackson
A Andrews
K Stanley
K Tootell
A Leach
A Bingle
P Blanch
Mrs M McNeill (resigned 7.9.20)
D J Goldsworthy (resigned 7.9.20)

PRINCIPAL ADDRESS

Elm Farm
High Street
Kings Stanley
Stonehouse
Gloucestershire
GL10 3JF

**REGISTERED CHARITY
NUMBER**

1026324

INDEPENDENT EXAMINER

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

STROUD & TETBURY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to support the local groups in pursuit of the Scout Association objectives. The Charity is a trust established under its rules, which are common to all Scout Groups and Districts. Trustees are appointed in accordance with the policy, organisation, and rules of the Scout Association.

The Scout Association objectives are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

Public benefit

The Trustees are aware of the public benefit provisions of the Charities Act 2011 and of the guidance on them published by the Charity Commission. They are satisfied that the objectives of the Charity and the activities of the Charity are within the definitions of the Charitable Purposes as set down in the Act. The Trustees are not aware of any public detriment caused by the Charity's objects or activities, and nor are they aware of anyone receiving any private benefit from the Charity's activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities and achievements

The Charity has continued to carry out its primary objectives during the year under review.

Investment performance, powers and restrictions

The Trustees are authorised to invest surplus funds in high interest bank accounts. Currently surplus funds are held with the Scout Association Short Term Investment Service. There are no restrictions as to where the funds may be invested but no policy has to be agreed by the Trustees.

FINANCIAL REVIEW

Principal funding sources

The main sources of income during the year were membership fees, subscriptions and government grants. The total income for the year was £76,736 (2020: £96,216)

Grantmaking

The Charity made donations in the sum of £36 during the year to 31 March 2021 (2020: £1,000).

Investment policy and objectives

At present Trustees do not hold any 'invested' funds; instead funds are held in Charity business bank accounts.

Reserves policy

It is the policy of the Trustees that funds that have not been designated for a specific use should be maintained at a level equivalent to 12 months' expenditure. This level of reserves has been maintained throughout the year.

At the end of the financial year, funds in the sum of £3,315 (2020: £3,351) were reserved for the next year's Farriers Stomp event.

Going concern and COVID-19 impact

Scouting is continuing to operate within the District and the District has income and funds to support its functions. 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.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by Royal Charter granted 4 January 1912. This District Constitution (revision number 2.00) was approved by a special meeting of the Stroud and Tetbury District Scout Council on 9 July 2014.

Recruitment and appointment of new trustees

Members of the District Executive Committee are the charity trustees of the Scout District. Only persons aged 18 and over may be full voting members of the District Executive Committee. The Trustees are elected for a term of three years by the membership in accordance with the constitution. Trustees are also appointed to the select scouting roles.

Risk management

The Trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and have established systems to mitigate them including strict control of appointments, health and safety issues relating to the physical environment and activities, internal financial controls and the provision of suitable insurance.

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 on17/01/2022..... and signed on its behalf by:


.....
A Dover - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STROUD & TETBURY DISTRICT SCOUT COUNCIL**

Independent examiner's report to the trustees of Stroud & Tetbury District Scout Council

I report to the charity trustees on my examination of the accounts of Stroud & Tetbury District 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.



Roger Downes FCA
Institute of Chartered Accountants in England & Wales
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

31 January 2022

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Scout activities	2	42,557	52,005
Charitable activities			
Penn Wood Scout Centre	5	4,309	14,077
St Swithuns Scout Centre		850	5,751
Explorers and Scout activities		145	10,047
Other trading activities	3	2,105	14,282
Investment income	4	62	54
Other income	6	26,708	-
Total		76,736	96,216
EXPENDITURE ON			
Charitable activities			
Penn Wood Scout Centre	7	5,981	17,318
St Swithuns Scout Centre		8,203	8,624
Explorers and Scout activities		1,591	15,235
District Scout Activities		44,241	45,058
Scout shop cost of goods sold		2,863	9,201
Other		1,502	2,646
Total		64,381	98,082
NET INCOME/(EXPENDITURE)		12,355	(1,866)
RECONCILIATION OF FUNDS			
Total funds brought forward		103,135	105,001
TOTAL FUNDS CARRIED FORWARD		115,490	103,135

The notes form part of these financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	10	7,876	15,433
CURRENT ASSETS			
Stocks	11	12,079	11,820
Debtors	12	37,032	3,644
Cash at bank		97,365	75,064
		<u>146,476</u>	<u>90,528</u>
CREDITORS			
Amounts falling due within one year	13	(38,862)	(2,826)
NET CURRENT ASSETS		<u>107,614</u>	<u>87,702</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,490	103,135
NET ASSETS		<u>115,490</u>	<u>103,135</u>
FUNDS	14		
Unrestricted funds		<u>115,490</u>	<u>103,135</u>
TOTAL FUNDS		<u>115,490</u>	<u>103,135</u>

The financial statements were approved by the Board of Trustees and authorised for issue on17/01/2022..... and were signed on its behalf by:

T Dover
.....
A Dover - Trustee

STROUD & TETBURY DISTRICT 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Improvements to property	- 15% on cost
Plant and machinery	- 15% 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

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

2. SCOUT ACTIVITIES		31.3.21	31.3.20
		£	£
Donations		3,495	1,450
Subscriptions		39,062	50,555
		<u>42,557</u>	<u>52,005</u>
3. OTHER TRADING ACTIVITIES		31.3.21	31.3.20
		£	£
District activities		-	3,690
Shop income		2,105	10,592
		<u>2,105</u>	<u>14,282</u>
4. INVESTMENT INCOME		31.3.21	31.3.20
		£	£
Deposit account interest		62	54
		<u>62</u>	<u>54</u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.3.21	31.3.20
		£	£
	Activity		
Penn Wood Scout Centre hire	Penn Wood Scout Centre	4,309	14,077
St Swithuns Scout Centre hire	St Swithuns Scout Centre	850	5,751
Explorer activities	Explorers and Scout activities	145	9,841
Sundry income	Explorers and Scout activities	-	206
		<u>5,304</u>	<u>29,875</u>
6. OTHER INCOME		31.3.21	31.3.20
		£	£
Government grants		26,708	-
		<u>26,708</u>	<u>-</u>

Government grants were received via Stroud District Council in response to the government's support for organisations affected by the COVID-19 pandemic.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Penn Wood Scout Centre	5,981	-	-	5,981
St Swithuns Scout Centre	8,203	-	-	8,203
Explorers and Scout activities	1,308	-	283	1,591
District Scout Activities	44,205	36	-	44,241
Scout shop cost of goods sold	2,863	-	-	2,863
	<u>62,560</u>	<u>36</u>	<u>283</u>	<u>62,879</u>

8. 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 other than return of funds incurred on behalf of the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incomes and expenditures in the comparative period were in respect of unrestricted activities.

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>55,427</u>	<u>11,761</u>	<u>67,188</u>
DEPRECIATION			
At 1 April 2020	46,463	5,292	51,755
Charge for year	<u>5,793</u>	<u>1,764</u>	<u>7,557</u>
At 31 March 2021	<u>52,256</u>	<u>7,056</u>	<u>59,312</u>
NET BOOK VALUE			
At 31 March 2021	<u>3,171</u>	<u>4,705</u>	<u>7,876</u>
At 31 March 2020	<u>8,964</u>	<u>6,469</u>	<u>15,433</u>

The freehold property consists of Penn Wood Scout Centre and St Swithuns Scout Centre. A transfer of the land in this title dated 2 August 1993 was made between The Woodland Trust and The Scout Association Trust. The insurance value for the properties is £400,000 and £300,000 respectively. All property improvements costs have been capitalised and depreciated at 15% on cost.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

11. STOCKS		31.3.21	31.3.20	
		£	£	
Stocks		12,079	11,820	
		<u> </u>	<u> </u>	
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.21	31.3.20	
		£	£	
Trade debtors		35,229	2,291	
Prepayments and accrued income		1,803	1,353	
		<u> </u>	<u> </u>	
		37,032	3,644	
		<u> </u>	<u> </u>	
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.21	31.3.20	
		£	£	
Trade creditors		66	-	
Other creditors		38,796	2,826	
		<u> </u>	<u> </u>	
		38,862	2,826	
		<u> </u>	<u> </u>	
14. MOVEMENT IN FUNDS				
		At 1.4.20	Net movement	At
		£	in funds	31.3.21
			£	£
Unrestricted funds				
General fund		103,135	12,355	115,490
		<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS		103,135	12,355	115,490
		<u> </u>	<u> </u>	<u> </u>

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

		Incoming resources	Resources expended	Movement in funds
		£	£	£
Unrestricted funds				
General fund		76,736	(64,381)	12,355
		<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS		76,736	(64,381)	12,355
		<u> </u>	<u> </u>	<u> </u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	105,001	(1,866)	103,135
TOTAL FUNDS	<u>105,001</u>	<u>(1,866)</u>	<u>103,135</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,216	(98,082)	(1,866)
TOTAL FUNDS	<u>96,216</u>	<u>(98,082)</u>	<u>(1,866)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Scout activities		
Donations	3,495	1,450
Subscriptions	39,062	50,555
	<u>42,557</u>	<u>52,005</u>
Other trading activities		
District activities	-	3,690
Shop income	2,105	10,592
	<u>2,105</u>	<u>14,282</u>
Investment income		
Deposit account interest	62	54
Charitable activities		
Penn Wood Scout Centre hire	4,309	14,077
St Swithuns Scout Centre hire	850	5,751
Explorer activities	145	9,841
Sundry income	-	206
	<u>5,304</u>	<u>29,875</u>
Other income		
Government grants	26,708	-
	<u>26,708</u>	<u>-</u>
Total incoming resources	76,736	96,216
EXPENDITURE		
Charitable activities		
Rent and rates	345	1,419
Insurance	4,093	2,803
Light and heat	3,691	6,653
Repairs & Maintenance	8,626	3,967
General and office expenses	1,239	256
Cost of goods sold	1,583	9,201
Cleaning	1,113	1,575
Explorer equipment	20	377
Explorer activities costs	1,038	14,317
County & National levy charges	32,138	37,970
Other direct expenses	153	774
Telephone and broadband	803	799
Improvements to property	5,793	8,314
Plant and machinery	1,764	1,764
District activities costs	161	3,952
Grants to institutions	36	1,000
	<u>62,596</u>	<u>95,141</u>

This page does not form part of the statutory financial statements

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

	31.3.21 £	31.3.20 £
Support costs		
Finance		
Bank charges	283	541
Governance costs		
Accountancy and legal fees	1,502	2,400
Total resources expended	<u>64,381</u>	<u>98,082</u>
Net income/(expenditure)	<u><u>12,355</u></u>	<u><u>(1,866)</u></u>

This page does not form part of the statutory financial statements