

REGISTERED CHARITY NUMBER: 1026324

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
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 2022

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**STROUD & TETBURY DISTRICT SCOUT COUNCIL**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>TRUSTEES</b>	A Dover A H M Chestnutt (resigned 21.7.22) S Jackson A Andrews K Stanley K Tootell A Leach (deceased 2.10.21) A Bingle P Blanch Ms T J Mansbridge (appointed 16.9.21) C M Jones (appointed 16.9.21) R Herschell-Burns (appointed 16.9.21)
<b>PRINCIPAL ADDRESS</b>	Elm Farm High Street Kings Stanley Stonehouse Gloucestershire GL10 3JF
<b>REGISTERED CHARITY NUMBER</b>	1026324
<b>INDEPENDENT EXAMINER</b>	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 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 £92,212 (2021: £76,736).

##### **Grantmaking**

The Charity made donations in the sum of £nil during the year to 31 March 2022 (2021: £36).

##### **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 £3,765 (2021: £3,315) 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 2022

**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 on 25 January 2023 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 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.



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

25 January 2023

## STROUD &amp; TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Scout activities	2	53,988	42,557
<b>Charitable activities</b>			
Penn Wood Scout Centre	5	12,421	4,309
St Swithuns Scout Centre		3,604	850
Explorers and Scout activities		4,768	145
Other trading activities	3	15,919	2,105
Investment income	4	11	62
Other income	6	1,501	26,708
<b>Total</b>		<u>92,212</u>	<u>76,736</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Penn Wood Scout Centre	7	4,627	5,981
St Swithuns Scout Centre		15,473	8,203
Explorers and Scout activities		10,015	1,591
District Scout Activities		46,859	44,241
Scout shop cost of goods sold		11,774	2,863
Other		-	1,502
<b>Total</b>		<u>88,748</u>	<u>64,381</u>
<b>NET INCOME</b>		3,464	12,355
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		115,490	103,135
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>118,954</u></u>	<u><u>115,490</u></u>

The notes form part of these financial statements

## STROUD &amp; TETBURY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION  
31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	6,525	7,876
<b>CURRENT ASSETS</b>			
Stocks	11	12,078	12,079
Debtors	12	62,347	37,032
Cash at bank		79,083	97,365
		<u>153,508</u>	<u>146,476</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(41,079)	(38,862)
<b>NET CURRENT ASSETS</b>		<u>112,429</u>	<u>107,614</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		118,954	115,490
<b>NET ASSETS</b>		<u>118,954</u>	<u>115,490</u>
<b>FUNDS</b>	14		
Unrestricted funds		118,954	115,490
<b>TOTAL FUNDS</b>		<u>118,954</u>	<u>115,490</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2023 and were signed on its behalf by:



A Dover - Trustee

## STROUD & TETBURY DISTRICT 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.

##### **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 2022**

<b>2. SCOUT ACTIVITIES</b>		31.3.22	31.3.21
		£	£
Donations		3,767	3,495
Subscriptions		50,221	39,062
		<u>53,988</u>	<u>42,557</u>
<b>3. OTHER TRADING ACTIVITIES</b>		31.3.22	31.3.21
		£	£
District activities		2,118	-
Shop income		13,801	2,105
		<u>15,919</u>	<u>2,105</u>
<b>4. INVESTMENT INCOME</b>		31.3.22	31.3.21
		£	£
Deposit account interest		11	62
		<u>11</u>	<u>62</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		31.3.22	31.3.21
	Activity	£	£
Penn Wood Scout Centre hire	Penn Wood Scout Centre	12,421	4,309
St Swithuns Scout Centre hire	St Swithuns Scout Centre	3,604	850
Explorer activities	Explorers and Scout activities	3,217	145
Farrier income	Explorers and Scout activities	1,551	-
		<u>20,793</u>	<u>5,304</u>
<b>6. OTHER INCOME</b>		31.3.22	31.3.21
		£	£
Government grants		1,501	26,708
		<u>1,501</u>	<u>26,708</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 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Penn Wood Scout Centre	4,627	-	4,627
St Swithuns Scout Centre	15,473	-	15,473
Explorers and Scout activities	9,508	507	10,015
District Scout Activities	45,112	1,747	46,859
Scout shop cost of goods sold	11,774	-	11,774
	<u>86,494</u>	<u>2,254</u>	<u>88,748</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**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 £
<b>COST</b>			
At 1 April 2021	55,427	11,761	67,188
Additions	1,370	-	1,370
	<u>56,797</u>	<u>11,761</u>	<u>68,558</u>
At 31 March 2022	56,797	11,761	68,558
<b>DEPRECIATION</b>			
At 1 April 2021	52,256	7,056	59,312
Charge for year	957	1,764	2,721
	<u>53,213</u>	<u>8,820</u>	<u>62,033</u>
At 31 March 2022	53,213	8,820	62,033
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>3,584</u>	<u>2,941</u>	<u>6,525</u>
At 31 March 2021	<u>3,171</u>	<u>4,705</u>	<u>7,876</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 council operates from these two sites and is responsible for all running costs. 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 2022

<b>11. STOCKS</b>		31.3.22	31.3.21
		£	£
Stocks		12,078	12,079
		<u>          </u>	<u>          </u>
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.22	31.3.21
		£	£
Trade debtors		19,152	35,229
Other debtors		38,165	-
Prepayments and accrued income		5,030	1,803
		<u>          </u>	<u>          </u>
		62,347	37,032
		<u>          </u>	<u>          </u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.22	31.3.21
		£	£
Trade creditors		294	66
Other creditors		40,785	38,796
		<u>          </u>	<u>          </u>
		41,079	38,862
		<u>          </u>	<u>          </u>
<b>14. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.4.21	movement	31.3.22
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	115,490	3,464	118,954
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	115,490	3,464	118,954
	<u>          </u>	<u>          </u>	<u>          </u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	92,212	(88,748)	3,464
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	92,212	(88,748)	3,464
	<u>          </u>	<u>          </u>	<u>          </u>

STROUD & TETBURY DISTRICT SCOUT COUNCIL

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	103,135	12,355	115,490
<b>TOTAL FUNDS</b>	<u>103,135</u>	<u>12,355</u>	<u>115,490</u>

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

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

15. RELATED PARTY DISCLOSURES

During the year the charity entered into transactions with related parties, in the ordinary course of business. Transactions entered into, and balances outstanding at 31 March 2022, are as follows:

	2022 £	2021 £
<b>Randwick Scout Group (RSG)</b>		
A Bingle and P Blanch, two trustees of the charity also served as a trustees for RSG during the year		
Contributions from RSG during the year were £7,729 (2021: £6,372)		
Contributions to RSG during the year were £40 (2021: £nil)		
Amount owed (to) / from RSG at the year-end	(40)	6,372

STROUD & TETBURY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Scout activities</b>		
Donations	3,767	3,495
Subscriptions	50,221	39,062
	<u>53,988</u>	<u>42,557</u>
<b>Other trading activities</b>		
District activities	2,118	-
Shop income	13,801	2,105
	<u>15,919</u>	<u>2,105</u>
<b>Investment income</b>		
Deposit account interest	11	62
<b>Charitable activities</b>		
Penn Wood Scout Centre hire	12,421	4,309
St Swithuns Scout Centre hire	3,604	850
Explorer activities	3,217	145
Farrier income	1,551	-
	<u>20,793</u>	<u>5,304</u>
<b>Other income</b>		
Government grants	1,501	26,708
	<u>92,212</u>	<u>76,736</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent and rates	2,511	345
Insurance	4,277	4,093
Light and heat	1,563	3,691
Repairs & Maintenance	11,480	8,626
General and office expenses	3,918	1,239
Cost of goods sold	10,270	1,583
Cleaning	1,343	1,113
Explorer equipment	128	20
Explorer activities costs	5,739	1,038
County & National levy charges	41,007	32,138
Other direct expenses	514	153
Telephone and broadband	785	803
Improvements to property	957	5,793
Plant and machinery	1,764	1,764
District activities costs	238	161
Grants to institutions	-	36
	<u>86,494</u>	<u>62,596</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 2022

	31.3.22 £	31.3.21 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	465	283
<b>Governance costs</b>		
Accountancy and legal fees	1,789	1,502
Total resources expended	<u>88,748</u>	<u>64,381</u>
<b>Net income</b>	<u><u>3,464</u></u>	<u><u>12,355</u></u>

This page does not form part of the statutory financial statements