

REGISTERED CHARITY NUMBER: 302111

GLOUCESTER DISTRICT SCOUT COUNCIL

**INDEPENDENTLY EXAMINED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:

The Membership of the Executive Committee who served between the 2022 and 2023 AGMs was:

Ex Officio:

A Webb	District Chair
D Hawkins	District Commissioner
M Vaughan	District Secretary
K Hawkins	District Treasurer
G Edwards	District Explorer Scout Commissioner
C Plant	District Youth Commissioner

Elected members:

N Hughes	
H Taylor	
N Adkins	
F Thomas	
H Paveley	
L Jenkins	Resigned 5 th December 2022

Nominated by the District Commissioner:

R Tovey	Passed away January 2023
N Harris	
K Turner	
A Faulkner	
P Trott	

Charity number 302111

Principal address

Murray Hall Scout HQ, Tuffley Lane, Gloucester GL4 0NU

Independent examiner

Martin Collins ACA, Old Forge Cottage, Butt Green, Painswick, Stroud GL6 6QS

Bankers

Lloyds Bank plc, 19 Eastgate Street, Gloucester GL1 1NU

GLOUCESTER DISTRICT SCOUT COUNCIL

GLOUCESTER DISTRICT SCOUT COUNCIL TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 object 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 and the NS&I savings account. 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 income from letting Murray Hall. The total income for the year was £106,487.

Grant making

The Charity has not made any donations during the year.

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 £28,819 were reserved for the next year's Cotswold Marathon and Gang Show.

During 2022 a new Group was opened in the District, 58th Gloucester Hubb. During the start up period whilst the new Group has been opening a bank account, their finances have been handled by the District. Funds in the sum of £2,037 are reserved for the Group for next year's activities and until such time as they have their own bank account.

Going concern

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by Royal Charter granted 4 January 1912. The District Constitution of 2007 was amended and approved by the annual meeting of the Gloucester District Scout Council in June 2022.

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. 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 12th June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Andy Webb', written in a cursive style.

Andy Webb – Chair/Trustee

GLOUCESTER DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTER DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the accounts of Gloucester District Scout Council (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of independent examiner's report

As the charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Martin Collins ACA
Old Forge Cottage
Butt Green
Painswick
Stroud
GL6 6QS



Dated: 13th June 2023

GLOUCESTER DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES: YEAR ENDED 31 MARCH 2023

	Notes	Total funds 2023 £	Total funds 2022 £
INCOME			
Scout activities	2	86,875	61,546
Charitable activities	3	8,558	9,184
Scout Shop income	4	10,913	11,114
Investment income	5	141	12
Total		106,487	81,856
Expenditure on:			
Subscriptions payable to County		43,560	39,168
Charitable activities	6	34,080	13,265
Murray Hall Scout HQ		14,454	14,844
Scout shop cost of goods sold		8,479	8,319
Scout shop bank costs		164	262
Support for new Group		290	-
Other costs	7	1,321	801
Total		102,348	76,659
NET INCOME/(EXPENDITURE)		4,139	5,197
RECONCILIATION OF FUNDS			
Total funds brought forward		121,331	116,134
TOTAL FUNDS CARRIED FORWARD		125,470	121,331

GLOUCESTER DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Total funds 2023 £	Total funds 2022 £
FIXED ASSETS			
Tangible assets	10	2,745	3,213
CURRENT ASSETS			
Stocks	11	8,137	6,147
Debtors	12	1,156	1,337
Cash at bank		115,716	111,913
Cash in hand		326	
Total		125,335	119,397
CREDITORS			
Amounts falling due within one year	13	(2,610)	(1,279)
NET CURRENT ASSETS		122,726	118,118
TOTAL ASSETS LESS CURRENT LIABILITIES		125,471	121,331
NET ASSETS		125,471	121,331
FUNDS			
General and Designated funds	14	125,471	121,331
TOTAL FUNDS		125,470	121,331

The financial statements were approved by the Board of Trustees and authorised for issue on 12th June 2023 and were signed on its behalf by:



A Webb - Trustee

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

Fixed assets

Depreciation is provided on fixed assets at the following rates

Murray Hall - Straight line basis over the period of the lease

Equipment – 15% on reducing balance

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.

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 – *cont'd*

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 object 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.

2. SCOUT ACTIVITIES

	31/03/23	31/03/22
	£	£
Donations	1,250	-
Subscriptions	49,120	43,568
Outstanding subscriptions	-	-
Reduction in provision for rebate to Groups	(62)	225
District activities	1,855	-
58th Hubb	2,793	-
Cotswold Marathon	9,408	6,093
Gang Show	22,151	10,384
Donations	-	-
Kyle Howell Memorial Fund	360	1,276
TOTAL FUNDS CARRIED FORWARD	86,875	61,546

3. INCOME FROM CHARITABLE ACTIVITIES

	31/03/23	31/03/22
	£	£
Murray Hall Scout HQ Hire	8,558	8,684
Sundry Income - Scout Active Support	-	200
Network Activities	-	300
	8,558	9,184

4. OTHER TRADING ACTIVITIES

	31/03/23	31/03/22
	£	£
Shop income	10,913	11,114
	10,913	11,114

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 – *cont'd*

5. INVESTMENT INCOME

	31/03/23	31/03/22
	£	£
Deposit account interest	141	12
	<u>141</u>	<u>12</u>

6. CHARITABLE ACTIVITIES COST

	31/03/23	31/03/22
	£	£
58th Hubb	755	-
District activities	1,675	48
Cotswold Marathon	8,387	6,541
Gang Show	23,263	6,676
	<u>34,080</u>	<u>13,265</u>

7. OTHER COSTS

	31/03/23	31/03/22
	£	£
Bank charges	107	92
Leaders uniform	42	-
Laptop for Minutes Secretary	309	-
Flags for Murray Hall	213	-
Depreciation	468	506
Admin Expenses	182	203
	<u>1,321</u>	<u>801</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022 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.

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 – cont'd

10. TANGIBLE FIXED ASSETS

	Property	Equipment	Totals
	£	£	£
COST			
At 1 April 2022 and 31 March 2023	14,957	2,743	17,700
DEPRECIATION			
At 1 April 2022	13,176	1,311	14,487
Charge for year	253	215	468
At 31 March 2023	13,429	1,526	14,955
NET BOOK VALUE			
At 31 March 2023	1,528	1,217	2,745
At 31 March 2022	1,781	1,432	3,213

Murray Hall is built on land owned by Gloucester City Council. The lease is for a term of 60 years from 20 February 1970 at a rent of £179 per annum. The original cost of the building was £14,957 which is being written off over the 60 year period. The current insured value of the property is £489,073.

11. STOCKS

	31/03/23	31/03/22
	£	£
Stocks	8,137	6147

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/23	31/03/22
	£	£
Rental income	635	555
Outstanding subscriptions	-	-
Scout Shop outstanding payments	521	782
	1,156	1,337

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/23	31/03/22
	£	£
Trade creditors	2,291	1,123
Rental income paid in advance	98	-
Subscription rebate due	221	156
	2,610	1,279

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 – *cont'd*

14. SUMMARY OF DESIGNATED FUNDS

	Balance Brought Forward 31/03/2022 £	Allocation of surplus for the year £	Transfer £	Balance Carried Forward 31/03/2023 £
General Fund	45,120	1,341	-	46,461
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<u>Designated general funds</u>				
Maintenance Fund	19,500	-	-	19,500
Lease Renewal/Purchase Fund	15,000	-	-	15,000
Gang Show Fund (2022 show)	22,687	(752)	-	21,935
Cotswold Marathon Fund	5,863	1,021	-	6,884
Scout Active Support Fund	573	-	-	573
Scout Network Fund	1,774	-	-	1,774
Explorer Scout Fund	1,918	-	-	1,918
Scout Fund	-	168	-	168
Cub Scout Fund	2,057	(42)	-	2,015
Beaver Scout Fund	-	131	-	131
Archery Club Fund	-	235	-	235
58th Hubb	-	2,037	-	2,037
Special Activities and Support Fund	6,839	-	-	6,839
	76,211	2,798	-	79,009
	<hr/>			
Total funds	121,331	4,139	-	125,470

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.