

REGISTERED CHARITY NUMBER: 302111

GLOUCESTER DISTRICT SCOUT COUNCIL

**INDEPENDENTLY EXAMINED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:

The Membership of the Trustee Board who served between the 2023 and 2024 AGMs was:

Ex Officio:

M Seamarks	District Chair
D Hawkins	District Commissioner
K Hawkins	District Treasurer
G Edwards	District Explorer Scout Commissioner
C Plant	District Youth Commissioner

Elected members:

N Hughes
H Taylor
F Thomas
R Large

Nominated by the District Commissioner:

N Harris
K Turner
A Faulkner
P Trott

Charity number 302111

Principal address

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

Independent examiner

C. L. Rawlinson

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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 AIMS

The objectives of the Charity are to support the Scout Groups registered in Gloucester District in pursuit of the Scout Association's Purpose, informed by the Values of Scouting and adopting the Scout Method. The Charity is a trust established under its rules, which are common to all Scout Districts. Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

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.

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 NS&I in an investment 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 £169,894.

Grant making

The Charity has made one donation of £110 from the Support Fund to enable a young person to fully participate in Scouting opportunities.

Investment policy and objectives

At present the Charity holds invested funds in NS&I.

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 £26,269 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 had been opening a bank account, their finances had been handled by the District, they now 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 July 2023.

Recruitment and appointment of new trustees

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

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

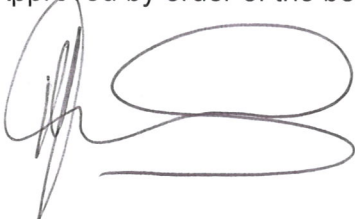
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 18 July 2024 and signed on its behalf by:



Michael Seamarks – 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 2024.

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.

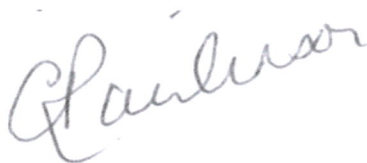
Independent examiner's statement

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.

C. L. Rawlinson
Mandalay
Old Tewkesbury Road
Norton
Gloucestershire
GL2 9LR



Dated: 9th July 2024

GLOUCESTER DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES: YEAR ENDED 31 MARCH 2024

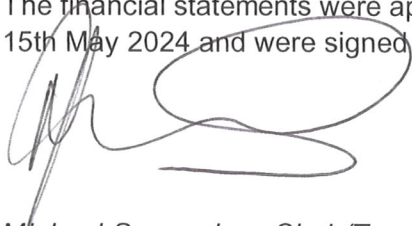
	Notes	Total funds 2024 £	Total funds 2023 £
INCOME			
Scout activities	2	145,560	86,875
Charitable activities	3	10,245	8,558
Scout Shop income	4	13,232	10,913
Investment income	5	857	141
Total		169,894	106,487
Expenditure on:			
Subscriptions payable to County		53,601	43,560
Charitable activities	6	43,684	34,080
Murray Hall Scout HQ		33,101	14,454
Scout shop cost of goods sold		10,260	8,479
Scout shop bank costs		186	164
Support for new Group		291	290
Other costs	7	1,583	1,321
Total		142,707	102,348
NET INCOME/(EXPENDITURE)		27,187	4,139
RECONCILIATION OF FUNDS			
Total funds brought forward		125,470	121,331
TOTAL FUNDS CARRIED FORWARD		152,657	125,470

GLOUCESTER DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS			
Tangible assets	10	2,309	2,745
CURRENT ASSETS			
Stocks	11	8,363	8,137
Debtors	12	553	1,156
Cash at bank		116,837	115,716
Cash in hand		116	326
Total		125,869	125,335
CREDITORS			
Amounts falling due within one year	13	(43,484)	(2,610)
NET CURRENT ASSETS		82,384	122,725
TOTAL ASSETS LESS CURRENT LIABILITIES		84,693	125,470
NET ASSETS		84,693	125,470
FUNDS			
General and Designated funds	14	84,693	125,469
TOTAL FUNDS		152,657	125,469

The financial statements were approved by the Board of Trustees and authorised for issue on 15th May 2024 and were signed on its behalf by:



Michael Seamarks – Chair/Trustee
GLOUCESTER DISTRICT SCOUT COUNCIL

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024 – *cont'd*

1. ACCOUNTING POLICIES - *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

	31/03/24	31/03/23
	£	£
Donations	650	1,250
Subscriptions	62,839	49,121
Prepayment of subscriptions for 2024	42,822	-
Reduction / (increase) in provision for rebate to Groups	(50)	(62)
District activities	2,050	1,855
58th Hubb	1,011	2,793
Cotswold Marathon	8,381	9,408
Gang Show	24,136	22,151
Prepayments	3,722	
Donations	-	-
Kyle Howell Memorial Fund	-	360
TOTAL FUNDS CARRIED FORWARD	145,560	86,875

3. INCOME FROM CHARITABLE ACTIVITIES

	31/03/24	31/03/23
	£	£
Murray Hall Scout HQ Hire	10,245	8,558
	10,245	8,558

4. OTHER TRADING ACTIVITIES

	31/03/24	31/03/23
	£	£
Shop income	13,232	10,913
	13,232	10,913

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 – *cont'd*

5. INVESTMENT INCOME

	31/03/24	31/03/23
	£	£
Deposit account interest	857	141
	<u>857</u>	<u>141</u>

6. CHARITABLE ACTIVITIES COST

	31/03/24	31/03/23
	£	£
58th Hubb	3,048	755
District activities	1,847	1,675
Cotswold Marathon	7,998	8,387
Gang Show	30,791	23,263
	<u>43,684</u>	<u>34,080</u>

7. OTHER COSTS

	31/03/24	31/03/23
	£	£
Bank charges	109	107
Leaders uniform	8	42
Young Leader training and awards	101	-
Laptop for Minutes Secretary	-	309
Flags for Murray Hall	288	213
Depreciation	436	468
Support Fund	110	-
Memorials	95	-
MPLC Umbrella Licence	381	-
Admin Expenses	56	182
	<u>1,583</u>	<u>1,321</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023 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 2024 – cont'd

10. TANGIBLE FIXED ASSETS

	Property	Equipment	Totals
	£	£	£
COST			
At 1 April 2023 and 31 March 2024	14,957	2,743	17,700
DEPRECIATION			
At 1 April 2023	13,429	1,526	14,955
Charge for year	253	183	436
At 31 March 2024	13,682	1,709	15,391
NET BOOK VALUE			
At 31 March 2024	1,275	1,034	2,309
At 31 March 2023	1,528	1,217	2,745

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 £715,000.

11. STOCKS

	31/03/24	31/03/23
	£	£
Stocks	8,363	8137

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/24	31/03/23
	£	£
Rental income	495	635
Outstanding subscriptions	-	-
Scout Shop outstanding payments	58	521
	553	1,156

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/24	31/03/23
	£	£
Trade creditors	331	2,291
Rental income paid in advance	60	98
Membership fees - prepayments	42,822	
Subscription rebate due	272	221
	43,484	2,610

GLOUCESTER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 – *cont'd*

14. SUMMARY OF DESIGNATED FUNDS

	Balance Brought Forward 31/03/2023 £	Allocation of surplus for the year £	Transfer £	Balance Carried Forward 31/03/2024 £
General Fund	46,460	5,779	-	52,239
<u>Designated general funds</u>				
Maintenance Fund	19,500	(16,968)	-	2,532
Lease Renewal/Purchase Fund	15,000	-	-	15,000
Gang Show Fund (2022 show)	21,935	(2,933)	-	19,002
Cotswold Marathon Fund	6,884	383	-	7,267
Scout Active Support Fund	573	-	-	573
Scout Network Fund	1,774	-	-	1,774
Explorer Scout Fund	1,918	(101)	-	1,817
Scout Fund	168	26	-	194
Cub Scout Fund	2,015	168	-	2,183
Beaver Scout Fund	131	37	-	168
Archery Club Fund	235	123	-	358
58th Hubb	2,037	(2,037)	-	(0)
Membership fees 2024 - prepayments		42,822		42,822
Special Activities and Support Fund	6,839	(110)	-	6,729
	79,009	21,409	-	100,418
Total funds	125,469	27,188	-	152,657

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.