



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

INDEPENDENTLY EXAMINED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

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GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2017

Trustees

Ex Officio:

Stephen Lake, County Chairman

Paul Trott, County Commissioner (resigned 16 May 2016)

Lewis Dangerfield, County Commissioner (Acting) (appointed 16 May 2016,
resigned 24 April 2017)

Hamish Stout, County Commissioner (Acting) (appointed 24 April 2017, resigned
31 August 2017)

Mark Spiller, County Commissioner (appointed 1 September 2017)

Lauren Greening, Youth Commissioner

Roger Tovey, Treasurer (appointed 22 February 2017)

Louise Little, County Secretary

Elected Members:

Colin Steward

Ann Haseler

Josh Foye (appointed 11 September 2016)

Ashley Freeman (appointed 11 September 2016)

Gareth Ovens (appointed 11 September 2016)

Adam Griffiths (resigned 11 September 2016)

Nominated by the County Commissioner:

Joan Goldsmith

Dave Hall

Co-opted Members:

Tom Harding (appointed 3 November 2016)

Matthew Evans (resigned 11 September 2016)

Kat Turner (resigned 11 September 2016)

Charity registered number

302129

Principal office

Gloucestershire County Scout Council, Cranham Scout Centre, Cranham, Gloucester, Gloucestershire, GL4
8HP

Accountants & Independent Examiners

Randall & Payne LLP, Chargrove House, Shurdington Road, Cheltenham, Gloucestershire, GL51 4GA

Bankers

Natwest, Bank Buildings, George Street, Stroud, Gloucestershire, GL5 3DT

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, ME19 4JQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2017**

The Trustees present their annual report together with the financial statements for the year 1 April 2016 to 31 March 2017.

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. It's 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

a. 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.

b. 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.

As a strategic framework towards achieving that goal, we follow the strategic programme(s) defined by The Scout Association. As well as focusing on the quality of delivered programme, the TSA 2014-2018 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 |

The County Executive is increasingly focusing on supporting the achievement of each of these objectives.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

The Scout Association is currently developing its strategic framework for 2018-2023. Several members of the County Team attended Summit17 at Warwick University, as part of the HQ-led consultation process to develop the new strategic framework (which will be a development of the 2014-18 framework rather than any radical change).

The appointment of a permanent new County Commissioner will have a significant impact upon strategic direction and delivery.

c. 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.

Achievements and performance

a. Review of outcomes and activities

GROWTH: To increase the number of youth members and volunteers

Our County target is to reach 6200 young people and 1800 adults over the next 2-to-3 years (from census 2017: 5259 young people and 1623 adults). That is the equivalent of about 60 new Sections across the County.

Our membership has grown in each of the past 3 years but we need a greater focus on this and so in June 2016 your Executive agreed to partner with a nationally welcomed development programme part-funded by the Pears Foundation. This has brought 3 part-time 'interns' to the County from last autumn and we are already started to see the early benefit from this work. During the next year the County intends to provide additional financial resource in order to develop further the number of available 'intern' resources and so promote growth.

Some specific examples include:

- Cheltenham has 5 new Sections, including a whole new Group - seeing 30 young people invested in one event is not an everyday event, especially when there is really good community engagement on the back of it. So that's a new Beaver and Cub Section to wipe out a long term waiting list at 1st Prestbury.
- 1st Woolaston in Forest of Dean opened a Colony, Pack and Troop and by the time of census 2017 already had a membership of 35 young people and 14 adults.

INCLUSIVITY: To be as diverse as our communities

There are multiple inclusion measures that can be used but we are currently focusing on two:

- a. Learning how to extend our reach to areas of particular social-economic challenge. We already, with support from the HQ Regional Services Team, have created a new Group in the Priors Park area of Tewkesbury, and a new Group at 1st Whaddon with all 3 Sections in one of the most deprived areas of Cheltenham.
- b. Co-educational Scouting. From census 2017 there are 207 Sections (out of a total of 302 Sections) with fewer than 5 female young members. 50 Sections have no female members at all. 21% of our young people are female. Our male membership aged 6-18 is 10% of all young people of that age in Gloucestershire. Our female member equivalent is 2.7%. This is an area for focus in the future.

YOUTH SHAPED: To ensure Scouting is shaped by young people in partnership with adults

During the year our Youth Commissioner team has grown. In addition to Lauren Greening as County Youth Commissioner, we now have 4 District Youth Commissioners appointed, with more in process.

Two of the County Trustees are under 25 – this is an important step and we hope that this will soon be emulated in District Executive Committees.

Our team attending Summit 17 included 3 under-25s.

In February 2017 we hosted #YouShape month across the County as a focal point for youth shaped Scouting to further support the great work that leaders are doing in their sections. Each District was visited by either their DYC or CYC to observe and support the young people and their Scouting, with a focus on youth shaped activities in the process.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

COMMUNITY IMPACT: To make a positive impact in our communities

This year has seen many examples of great local initiatives to engage with local communities.

For example, young people from across the Forest of Dean have been out and about. Scouts and Explorers cleared an overgrown area so that Hearts of the Forest special needs school could build a forest schools area. Trees were planted for Berry Hill Community Orchard. At Ruardean the community benefited from a Sunday breakfast run by the Scout Group. Scouts supported the Lion's fireworks display and Royal Forest Beavers collected for the local Foodbank.

In North Cotswold, Clean Up 8th April Northleach brought together 84 volunteers and gained us a County Award recognising our new standing in the Community.

QUALITY OF DELIVERED PROGRAMME

There are many possible measures of great programme. The most fundamental one is that young people want to join us and also that once they have joined they stay!

A key practical measure of great programme outcomes is the number of top awards achieved. It is great to be able to report these outcomes for calendar year 2016:

Duke of Edinburgh's Bronze Award	27
Duke of Edinburgh's Silver Award	11
Duke of Edinburgh's Gold Award	4
Queen's Scout Award	2
Chief Scout's Award - Gold	24
Chief Scout's Award - Diamond	6
Chief Scout's Award - Platinum	5

We owe a debt of thanks to our leaders, including those who hold a wide range of permits:

Archery	77 permits
Bell Boating	20 permits
Canoeing	133 permits (Open Inland, River and Sea)
Caving	2 permits
Climbing/abseiling	61 permits
Dinghy	10 permits
Hill Walking	86 permits
Kayaking	251 permits (Open Inland, River and Sea)
Keelboating	6 permits
Mine exploration	1 permits
Power Boating	9 permits
Pulling	1 permits
Rafting	106 permits
Skiing	3 permits
Snowsports	8 permits
Yachting	6 permits

Nights away 617 permits (232 campsite, 273 greenfield, 73 indoor, 39 lightweight expedition)

There has been lots of fantastic 'hands on' Scouting across the County:

- A new team delivered a very successful Beast event for Explorers held at Far Peak, Northleach and attended by 140 Explorers.
- We tried a new style activity day to present the Chief Scout Awards at a high ropes centre.
- A fantastic team of volunteers organised a weekend camp at West Midlands Safari Park to help nearly 700 Cubs celebrate Cubs 100 in style! Here, Lewis (the Acting CC) got to make a fool of himself dancing at the opening ceremony dressed as Alex the Lion. A roaring success!
- The Strategy & Evolution team delivered their 2nd set of events in June 2016, and have recently delivered the 3rd set of events at Cirencester Park. Almost 5,000 young people have now attended S&E from around the Country! Strategy is aimed at the Scout age range, and Evolution is aimed at the Explorer age range.
- Beaver Sleepovers have continued at Cranham.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

- Expedition Weekends for DofE Bronze and Chief Scout Platinum and Scout Expedition Challenge Award
- Badge Weekends for Cub, Scout & Explorer Pioneering, Electronics, Geocaching, Mechanics, Climbing, Digital Maker and Digital Citizen, Climber.
- Our Specialist Octopus Scuba Unit – ran courses from beginners to open water diving.
- Our extremely popular survival skills weekends ran with young people taking on the various level and providing access to the Survival Skills badge for Scouts and Explorers.
- There is a joint Perth & Kinross / Cheltenham Explorer belt trip to eastern Europe and another group off to Denmark.
- Earlier in the year there was a skiing trip to France which met up and made good relationship from the Star College (an independent specialist further education college for people with physical disabilities, acquired brain injuries and associated learning difficulties).
- There was a very successful Beaver and Cubs District Water Activity Weekend in Cheltenham District.
- Users of Cranham will soon benefit from the new caving complex, improvements to the archery provision and the new rifle shelter.
- Cotswold Vale District has used the new Scout Association 'partners to take Scouting to various premises. A firm favourite is always 'Pets at Home', but we have also used Halfords and Tescos.
- Also in Cotswold Vale, the activities undertaken have included visiting the Owl sanctuary, having fun on the water, learning compass skills, getting wet and muddy on the assault course, survival skills, climbing, hiking, camping, archery and rifle shooting, Morris dancing and learning about reptiles at the WWT.

Our challenge for the next year is to support every Colony, Pack, Troop and Unit to reach or maintain 'green status' using the HQ Quality Programme Checker.

COUNTY TEAM

There have been some significant changes to the County Team during the year.

In May 2016, Paul Trott stood down as County Commissioner after 5 year's service where the County moved significantly forward on several fronts. Lewis Dangerfield was appointed as Acting County Commissioner and continued in this role until April 2017. The County is hugely grateful for all that Lewis did amidst his other significant Scouting commitments. We are delighted to be able to report that Mark Spiller will take up the reigns as County Commissioner starting on 1st September 2017.

During the financial year:

- We reviewed the County Structure and started the process of appointing people into the key management positions.
- We appointed two new District Commissioners and commenced the search process for two more District Commissioners.
- Gloucestershire became the second County in the Region to be involved with the Pears Project, which has successfully grown new sections and increased the number of young people enjoying and benefiting from Scouting in the County.
- We reviewed and updated the County Constitution to follow the HQ best practice and actively encourage younger members to join the County Executive.
- The Cranham Management Team recruited new Cranham Managers and has continued to develop the site and its offering (including the recent addition of the caving complex).

GOVERNANCE

The County Executive commissioned a professional business review of Cranham. Cranham is a strategic asset but also a significant draw on reserve funds and needs both its own development plan (in tune with the overall County Plan) and to 'break even' or better, in the future.

The Executive now has remunerated professional advisers, reporting to the County Treasurer.

In continuing to support Programme, the County Executive will continue to focus on good governance and sustainability.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

b. Investment policy and performance

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

a. 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.

b. Financial review

During the year the Council paid for a formal valuation of the Cranham site which resulted in a revaluation surplus of £466,292 which has been added to reserves. From an operational perspective the self funded events, primarily being S&E made surplus being reinvested of £24,731, the funded by membership including the use of Cranham also made a surplus of £2,947, however there were a number of one off expenses within the year totaling £24,030 which reduced the operating surplus to £5,566. The operational surplus of £5,566 plus the revaluation surplus of £466,292 have led to increased reserves of £721,150 in this years accounts.

It should be noted that during the year a grant of £4,000, towards the caving complex, was awarded by the Scout Association, and is showing in debtors at the year end. The grant will be amortised in line with the caving complex depreciation charge.

c. Reserves policy

The Charity Commission requires us to publish a Reserves Policy that

- a) fully justifies and clearly explains keeping or not keeping reserves
- b) identifies and plans for the maintenance of essential services for beneficiaries
- c) reflects the risks of unplanned closure associated with the charity's business model, spending commitments, potential liabilities and financial forecasts
- d) helps to address the risks of unplanned closure on their beneficiaries (in particular, vulnerable beneficiaries), staff and volunteers

Further, the County Executive recognises that there are currently two primary sources of revenue available: County Membership subscription (currently £14 per year) and the Cranham income.

To that end:

- The County Executive has started a move to a bottom-up annual budgeting process that will align spend with the objectives of Scouting and its development against its strategic objectives. The primary focus of this will continue 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 reserves would be set at around 50% of the Cranham income as the least guaranteed source of income.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

- The County Executive also intends to identify 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 is urgently seeking methods where Cranham is not a drain on County funds (and, particularly, not supported by Membership Subscriptions).

Structure, governance and management

a. 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 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.

b. Method of appointment or election of Trustees

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

c. 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;

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

- 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.

d. Risk and internal control

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 on-going 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.

Plans for future periods

a. Future developments

The Council will continue to pursue the Strategy of the Scout Association (Scouting for All: Our 2014-2018 Strategy) and has revised its own County Development Plan 'The Gloucestershire Way' which focuses on four key strategies of Growth, Inclusivity, Youth Shaped and Community Impact.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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.

This report was approved by the Trustees on 18 September 2017 and signed on their behalf by:

S Lake, Chair

L Little, Secretary

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2017**

Independent Examiner's Report to the Trustees of Gloucestershire County Scout Council

I report on the financial statements of the charity for the year ended 31 March 2017 which are set out on pages 12 to 26.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated: 20 September 2017

Robert Stokes FCCA

Randall & Payne LLP

Chartered Accountants

Chargrove House
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017**

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations and legacies	2	1,419	-	1,419	2,146
Charitable activities	3	337,085	-	337,085	361,931
Investments	4	499	-	499	504
Total income		<u>339,003</u>	<u>-</u>	<u>339,003</u>	<u>364,581</u>
Expenditure on:					
Charitable activities		333,437	-	333,437	350,297
Total expenditure	6	<u>333,437</u>	<u>-</u>	<u>333,437</u>	<u>350,297</u>
Net income before other recognised gains and losses					
Gains on revaluations of fixed assets	9	5,566	-	5,566	14,284
		466,292	-	466,292	-
Net movement in funds		<u>471,858</u>	<u>-</u>	<u>471,858</u>	<u>14,284</u>
Reconciliation of funds:					
Total funds brought forward		239,141	10,151	249,292	235,008
Total funds carried forward		<u><u>710,999</u></u>	<u><u>10,151</u></u>	<u><u>721,150</u></u>	<u><u>249,292</u></u>

The notes on pages 14 to 26 form part of these financial statements.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	9		577,741		89,034
Current assets					
Stocks	10	2,358		2,890	
Debtors	11	16,785		1,681	
Investments	12	92,026		91,549	
Cash at bank and in hand		135,916		183,914	
			<u>247,085</u>	<u>280,034</u>	
Creditors: amounts falling due within one year	13	(103,676)		(119,776)	
Net current assets			<u>143,409</u>		<u>160,258</u>
Net assets			<u>721,150</u>		<u>249,292</u>
Charity Funds					
Restricted funds	14		10,151		10,151
Unrestricted funds	14		710,999		239,141
Total funds			<u>721,150</u>		<u>249,292</u>

The financial statements were approved by the Trustees on 18 September 2017 and signed on their behalf, by:

Stephen Lake, County Chairman

Roger Tovey, Treasurer

The notes on pages 14 to 26 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Gloucestershire County Scout Council constitutes a public benefit entity as defined by FRS 102.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. The accounts comply with FRS 102 1A for smaller entities.

No restatements were required in the comparatives for the change to SORP FRS102. Last year they were prepared under Financial Reporting Standard for Smaller Entities (effective Jan 2015). The Trustees have taken advantage of the using the valuation that occurred at the year end as deemed cost for the Scouting Centre under the conversion to FRS 102 !A

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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 are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. Accounting Policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when it is received.

Other income is recognised in the period in which it is receivable and to the extent the goods or services have been provided.

1.5 Expenditure

Expenditure is accounted for on an accruals basis and is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 then classified by activity. The costs of each activity are made up of the total of direct costs and shared costs. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity are apportioned between those activities on a basis consistent with the use of resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 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. There are no foreseen uncertainties and therefore the going concern basis remains appropriate.

1.7 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised. Where assets are donated they are included at the Trustees valuation.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	nil
Scouting Centre improvements	-	10% reducing balance
Scouting Centre equipment	-	20% reducing balance
County Equipment	-	20% on cost

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. Accounting Policies (continued)

1.8 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.14 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. Accounting Policies (continued)

1.15 Taxation

As a recognised charity, the Council is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from Value Added Tax and the irrecoverable VAT is included in the cost of those items to which it relates.

2. Income from donations and legacies

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	<i>Total funds 2016 £</i>
Donations	1,419	-	1,419	2,146
<i>Total 2016</i>	<u>2,146</u>	<u>-</u>	<u>2,146</u>	

3. Income from charitable activities

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	<i>Total funds 2016 £</i>
Membership subscriptions	72,503	-	72,503	66,739
County administration	140	-	140	239
Cranham income	79,324	-	79,324	86,395
Events & Activities - Strategy & evolution	109,343	-	109,343	121,092
Events & Activities - Cub 100 camp	35,632	-	35,632	-
Events & Activities - other	39,518	-	39,518	85,680
Training fees received	625	-	625	1,786
	<u>337,085</u>	<u>-</u>	<u>337,085</u>	<u>361,931</u>
<i>Total 2016</i>	<u>361,931</u>	<u>-</u>	<u>361,931</u>	

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

4. Investment income

	Unrestricted funds 2017 £	Restricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
Investment income	499	-	-	499	504
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2016</i>	504	-	-	504	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

5. Direct costs - Funded by

	Membership subs & Cranham £	Self funded events £	Reserves & other funding £	Total 2017 £	Total 2016 £
County administration	16,966	-	-	16,966	14,519
Cranham operational costs	112,441	-	-	112,441	116,816
County Officer expenses	7,559	-	-	7,559	5,750
Leader training	6,821	-	-	6,821	7,933
Receptions	2,305	-	-	2,305	1,956
South West region subscription	1,060	-	-	1,060	767
Insurance (exc Cranham)	412	-	-	412	315
Governance	2,081	-	-	2,081	1,693
Depreciation (exc Cranham)	-	-	-	-	214
Strategy & Evolution	-	88,901	-	88,901	110,476
Cubs 100 camp	-	35,323	-	35,323	-
Other	-	35,538	-	35,538	76,184
Support fund payments	-	-	1,587	1,587	9,654
Pears project	-	-	5,000	5,000	-
Madagascar project	-	-	-	-	4,020
Cranham operational review	-	-	5,202	5,202	-
Cranham 2016 deposit adjustment	-	-	12,241	12,241	-
	149,645	159,762	24,030	333,437	350,297
<i>At 31 March 2016</i>	<i>149,963</i>	<i>186,660</i>	<i>13,674</i>	<i>350,297</i>	

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

6. Analysis of Expenditure by expenditure type

	Other costs 2017 £	Total 2017 £	<i>Total 2016 £</i>
Funded by membership subscriptions & Cranham income	149,645	149,645	149,963
Self funded events and activities	159,762	159,762	186,660
Funded from other income and reserves	24,030	24,030	13,674
	<hr/>	<hr/>	<hr/>
	333,437	333,437	350,297
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2016</i>	<i>350,297</i>	<i>350,297</i>	
	<hr/> <hr/>	<hr/> <hr/>	

7. Net income/(expenditure)

This is stated after charging:

	2017 £	<i>2016 £</i>
Depreciation of tangible fixed assets: - owned by the charity	10,386	11,948
	<hr/> <hr/>	<hr/> <hr/>

During the year, no Trustees received any remuneration (2016 - £NIL).
During the year, no Trustees received any benefits in kind (2016 - £NIL).
During the year, 4 Trustees received any reimbursement of expenses.

8. Independent Examiners'/Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,710 (2016 - £1,137 - Audit fee).

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

9. Tangible fixed assets

	Cranham Scouting Centre - Freehold property £	Cranham Scouting Centre - Property improvements £	Cranham Scouting Centre - Equipment £	County equipment £	Total £
Cost or valuation					
At 1 April 2016	17,719	168,467	127,848	14,778	328,812
Additions	-	5,923	24,378	2,500	32,801
Transfer between classes	218,132	(174,390)	(43,742)	-	-
Revaluation surplus/(deficit)	304,149	-	-	-	304,149
At 31 March 2017	<u>540,000</u>	<u>-</u>	<u>108,484</u>	<u>17,278</u>	<u>665,762</u>
Depreciation					
At 1 April 2016	-	126,120	98,880	14,778	239,778
Charge for the year	-	4,234	6,152	-	10,386
Transfer between classes	162,143	(130,354)	(31,789)	-	-
On revalued assets	(162,143)	-	-	-	(162,143)
At 31 March 2017	<u>-</u>	<u>-</u>	<u>73,243</u>	<u>14,778</u>	<u>88,021</u>
Net book value					
At 31 March 2017	<u>540,000</u>	<u>-</u>	<u>35,241</u>	<u>2,500</u>	<u>577,741</u>
At 31 March 2016	<u>17,719</u>	<u>42,347</u>	<u>28,968</u>	<u>-</u>	<u>89,034</u>

The original cost figure for the freehold property is that which was considered to be the market value when the assets were donated to the Council. This occurred between 1948 and 1967. The insurance valuation of the buildings is around £1,015,000.

On 27 March 2017 the freehold land and buildings were valued by GJS Dillon commercial property consultants on the basis of market value for existing use. This has been taken as deemed cost for the site under the conversion to FRS102. Depreciation was charged in the year on the improvements prior to the valuation.

Included within Freehold property is non depreciable land with a value of £73,000, per the valuation dated 27 March 2017.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

Cost or valuation at 31 March 2017 is as follows:

	Land and buildings £
At cost	235,851
At valuation:	
27 March 2017 revaluation surplus	304,149
	540,000

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2017 £	2016 £
Cost	235,851	208,935
Accumulated depreciation	(163,142)	(153,308)
Net book value	72,709	55,627
10. Stocks		
	2017 £	2016 £
Goods for resale	2,358	2,890
11. Debtors		
	2017 £	2016 £
Trade debtors	177	427
Other debtors	2,722	195
Prepayments and accrued income	9,886	1,059
Grants Receivable	4,000	-
	16,785	1,681
12. Current asset investments		
	2017 £	2016 £
Unlisted investments	92,026	91,549

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. Creditors: Amounts falling due within one year

	2017 £	2016 £
Trade creditors	13,091	1,210
Deferred income	17,689	15,553
Other creditors	60,198	84,451
Accruals	12,698	18,562
	103,676	119,776
£		
Deferred income		
Deferred income at 1 April 2016		15,553
Resources deferred during the year		4,000
Amounts released against depreciation		(1,864)
Deferred income at 31 March 2017		17,689

The deferred income relates to grants for capital purchases.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2017 £
Unrestricted funds						
General purpose fund	130,414	229,660	(242,949)	(63,279)	-	53,846
Support fund	15,055	-	(1,587)	-	-	13,468
Capital income fund	10,143	-	-	-	-	10,143
Strategy & Evolution fund	10,048	109,343	(88,901)	-	-	30,490
Jamboree	-	-	-	13,000	-	13,000
Development fund	-	-	-	20,000	-	20,000
Uninsured events	-	-	-	10,000	-	10,000
Property & equipment fund	73,481	-	-	20,279	-	93,760
Property revaluation fund	-	-	-	-	466,292	466,292
	239,141	339,003	(333,437)	-	466,292	710,999
Madagascar fund	10,151	-	-	-	-	10,151
Total of funds	249,292	339,003	(333,437)	-	466,292	721,150

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2015</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2016</i>
	£	£	£	£	£	£
Unrestricted funds						
General purpose fund	118,941	7,688	9,654	(5,869)	-	130,414
Support fund	12,709	-	(654)	3,000	-	15,055
Capital income fund	10,143	-	-	-	-	10,143
Strategy & Evolution fund	10,616	-	-	(568)	-	10,048
Jamboree	6,500	-	-	2,500	(9,000)	-
Property & equipment fund	72,544	-	-	937	-	73,481
	<u>231,453</u>	<u>7,688</u>	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>	<u>239,141</u>
Madagascar fund	14,171	-	(4,020)	-	-	10,151
	<u>14,171</u>	<u>-</u>	<u>(4,020)</u>	<u>-</u>	<u>-</u>	<u>10,151</u>
Total of funds	<u>245,624</u>	<u>7,688</u>	<u>4,980</u>	<u>-</u>	<u>(9,000)</u>	<u>249,292</u>

Summary of funds - current year

	Balance at 1 April 2016	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Balance at 31 March 2017
	£	£	£	£	£	£
General funds	239,141	339,003	(333,437)	-	466,292	710,999
Restricted funds	10,151	-	-	-	-	10,151
	<u>249,292</u>	<u>339,003</u>	<u>(333,437)</u>	<u>-</u>	<u>466,292</u>	<u>721,150</u>

Summary of funds - prior year

	<i>Balance at 1 April 2015</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2016</i>
	£	£	£	£	£	£
General funds	231,453	7,688	9,000	-	(9,000)	239,141
Restricted funds	14,171	-	(4,020)	-	-	10,151
	<u>245,624</u>	<u>7,688</u>	<u>4,980</u>	<u>-</u>	<u>(9,000)</u>	<u>249,292</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

14. Statement of funds (continued)

Details of designated and restricted funds

Support fund	- to support youth members or groups in times of hardship
Capital income fund	- for capital expenditure projects
Strategy and Evolution fund	- to fund the running and development of two major annual Scout events involving participants from the County and elsewhere
Jamboree fund	- to assist a team from the County to attend the four-yearly World Jamboree
Development fund	- To support the development and growth of Scouting throughout Gloucestershire
Uninsured events fund	- a fund to cover cancellation of events not covered by their own insurance
Property and equipment fund	- with the revaluation fund this fund represents the net book value of the assets less unamortised grants

Madagascar Community Project fund - for community projects in Madagascar

Transfers between funds

Transfers between funds are made where

- a designated fund project is complete and there are unspent funds
- the Trustees designate new project funds
- where designated or restricted fund projects are over spent and deficits are covered by the general fund

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	577,740	-	577,740
Current assets	236,935	10,151	247,086
Creditors due within one year	(103,676)	-	(103,676)
	<u>710,999</u>	<u>10,151</u>	<u>721,150</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2016 £</i>	<i>Restricted funds 2016 £</i>	<i>Total funds 2016 £</i>
Tangible fixed assets	89,034	-	89,034
Current assets	269,883	10,151	280,034
Creditors due within one year	(119,776)	-	(119,776)
	<u>239,141</u>	<u>10,151</u>	<u>249,292</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

16. Related party transactions

The Council has no related parties other than The Scout Association, the Scout Region, other Scout Counties, Scout Districts and Scout Groups. All transactions with these parties are at arm's length.

17. First time adoption of FRS 102

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.