



GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

INDEPENDENTLY EXAMINED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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 2018

Trustees

Ex Officio:

Stephen Lake, County Chairman
Mark Spiller, County Commissioner
Lauren Greening, Youth Commissioner
Roger Tovey, Treasurer
Louise Little, County Secretary

Elected Members:

Colin Steward
Ann Haseler
Josh Foye
Ashley Freeman
Gareth Ovens

Nominated by the County Commissioner:

Joan Goldsmith (resigned 28 September 2017)
Dave Hall

Co-opted Members:

Tom Harding

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

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their annual report together with the financial statements for the 1 April 2017 to 31 March 2018.

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. Its 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

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.

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.

Until May of 2018, The Scout Association's TSA 2014 2018 strategic plan described 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

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

Launched at the AGM in September 2017, The County Commissioner presented a Vision for 2020 for Gloucestershire Scouts. This was focused on three key areas:

By 2020 we want a county where...

- Young People influence and experience, high quality, balanced programmes
- Adults feel supported, engaged and able to undertake their roles
- More Young People and Adults get to experience Scouting in Gloucestershire than ever before

This guiding vision will support and direct the activity of the County team and the County executive committee and will enable us to continue to prioritise the things that are important to our members.

In May 2018, following an extensive consultation and review of strategic priorities, The Scout Association launched it's new 'Skills For Life strategic plan' for the next 5 years, up until 2023.

Guided by a new Vision for Scouting; **By 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.**

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

The new strategic direction has a number of strategic goals, which we as a County will develop our plans around in alignment with our Vision 2020.

Growth	Inclusivity	Youth Shaped	Community Impact
<ul style="list-style-type: none">• 50k more young people• 10k more Section Leaders• 5k more Young Leaders	<ul style="list-style-type: none">• Our volunteers reflect the demographics of our society• In 500 more areas of deprivation	<ul style="list-style-type: none">• 250k young people shape their Scouting each year• 50% young people achieve top awards	<ul style="list-style-type: none">• 250k young people making a positive impact in their local communities each year• 50% young people achieve top awards

To support the Movement to achieve these objectives, The Scout Association will focus on three pillars of work:

- **Programme** – A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.
- **People** – More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.
- **Perception** – Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

The County Executive is increasingly focusing on supporting the achievement of the National Vision through supporting the delivery of the County Vision 2020.

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

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.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

ACHIEVEMENTS AND PERFORMANCE

Review of outcomes and activities

Growth

In 2017, Gloucestershire Scout County grew by a further 249 people (2.3%), building on the three previous years of growth which is something that the whole County should be very proud of.

Many districts have shown growth and worked hard to reduce losses and this has been supported by The Pears Foundation and the Regional services Team.

The County team knows that for volunteers to give additional time to help grow sections, with this in mind in 2017, the County Executive Committee agreed to fund for a further 12 months the work of The Pears Foundation project. We are thankful for the commitment from the Executive Committee and the work of The Pears Project staff and of course the Regional Services Team who have enabled us to continue to provide Skills for Life to even more young people and even more volunteer adults.

The Pears Foundation project will come to an end in Summer 2019 and the County Executive Committee and the County Leadership Team will need to identify ways in which we can continue this important work to help grow Scouting in new areas and communities. Without finding additional support, the work of visiting schools, working with local communities and helping to start new groups will fall to already stretched existing volunteer adults.

Focus areas for 2018 and beyond are to look at how we can:

- Provide spaces for the 850+ young people who are waiting to join Scouting across the County
- Reduce the number of sections who are small in size (and therefore less able to deliver a consistent high quality balanced programme)
- Open sections within groups where there are missing sections
- Recruit Adult volunteers to enable the above to happen and be sustained

Programme

The way in which the programme is delivered cited as the key reason why young people join and stay in Scouting. Key factors for the quality of the programme in Scouting is the ability to:

- **Take part in adventurous activities**
- **Take part in residential experiences**
- **Achieve top awards**

In these areas we have continued to make progress to enable more Young people to take part in Adventurous activities and Residential experiences. To support this, across the County we have the following number of permits for a whole range of activities:

- **46 adults have permits** for Land-based activities (e.g. Abseiling, Archery, Climbing, Caving, Hill-walking, Skiing & Snowsports)
- **58 adults have permits** for Water-based activities (e.g. Bell-boating, Canoeing, Kayaking, Narrow-boating, Pulling, Rafting & Yachting)

To support the Adventurous Activity permit scheme, we undertake moderation to ensure that permits we are issuing to adults are done so on the basis of the relevant levels of experience and the appropriate level of demonstrated competence. In 2017 / 18, we PASSED the National Moderation Scheme.

We also have **296** adults with permits to lead residential experiences, providing the opportunity for young people to experience camps, expeditions and sleepovers throughout the UK.

Also in the past 12 months we have grown our county team to be able to better support volunteers in the delivery of their programme to young people across the whole county.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

We now have County Advisors for Air and water activities, climbing & hill-walking activities as well as rifle shooting.

Since our last AGM we have appointed 6 Commissioners to support our Deputy County Commissioner in delivery of the programme.

In the Census taken in 2018, we were asked for the achievements of Top Awards. Across Gloucestershire, for the first time we have been able to see that in 2017:

- 256 (18%) Beavers were presented their Top Award – The Bronze Chief Scout Award
- 287 (16%) Cubs were presented their Top Award – The Silver Chief Scout Award
- 78 (5%) Scouts were presented their Top Award – The Gold Chief Scout Award
- 25 (5%) Explorers and Network member were presented The Platinum Chief Scout Award
- 5 (1%) Explorers and Network member were presented The Platinum Chief Scout Award
- 5 (1%) Explorers and Network members were presented their Top Award – The Queen Scout Award
- Also, 17 (2%) Explorer Scout Young Leaders were presented their Top Award – The Young Leader Belt

Through 2017, we were also able to see that 29 Bronze, 15 Silver and 12 Gold Duke Of Edinburgh (DofE) Awards were presented.

We are very proud for every young person who has worked hard to achieve their respective top award, and a huge amount of thanks goes to every leader, assistant, helper or parent that has supported their young people to achieve.

We will be working with leaders across all sections to focus on helping even more Young People achieve their top awards in the future.

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

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.

Financial review

From an operational perspective the self-funded events, primarily being S&E made surplus being reinvested of £2,449 (2017: £24,731), the funded by membership including the use of Canham also made a surplus of £567 (2017: £2,947), however there were a number of one off expenses within the year totalling £16,092 (2017: £24,030) which reduced the operating surplus to a deficit of £13,076 (2017: surplus of £5,566). The operational deficit of £13,076 (2017: surplus of £5,566 plus the revaluation surplus of £466,292) have led to decreased reserves of £708,074 (2017: £721,150) in this year's accounts.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

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 £14.50 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.
- 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

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.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

Method of appointment or election of Trustees

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

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;
- 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.

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.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

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 developments

The Council will continue to pursue the Strategy of the Scout Association (Skills for Life 2018 – 2023 Strategy) and has revised its own County Development Plan 'Vision 2020' which focuses on four key areas of Youth Shaped Inspiring programmes, Engaged Amazing Adults and growing our County.

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.

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 10 September 2018 and signed on their behalf by:

S Lake, Chair

L Little, Secretary

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2018

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

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2018.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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.

I understand that 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 or after 1 January 2015.

I have completed my examination. I can confirm that no 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 charity as required by section 130 of the 2011 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.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Signed:

Dated: 13 September 2018

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 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	2	194	-	194	1,419
Charitable activities	3	294,762	-	294,762	337,085
Investments	4	484	-	484	499
Total income		295,440	-	295,440	339,003
Expenditure on:					
Charitable activities		308,516	-	308,516	333,437
Total expenditure	6	308,516	-	308,516	333,437
Net income / (expenditure) before other recognised gains and losses		(13,076)	-	(13,076)	5,566
Other recognised gains		-	-	-	466,292
Net movement in funds		(13,076)	-	(13,076)	471,858
Reconciliation of funds:					
Total funds brought forward		710,999	10,151	721,150	249,292
Total funds carried forward		697,923	10,151	708,074	721,150

The notes on pages 13 to 24 form part of these financial statements.

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**BALANCE SHEET
AS AT 31 MARCH 2018**

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	9		566,215		577,739
Current assets					
Stocks	10	1,908		2,360	
Debtors	11	75,666		16,785	
Investments	12	92,505		92,026	
Cash at bank and in hand		177,426		135,916	
			<u>347,505</u>	<u>247,087</u>	
Creditors: amounts falling due within one year	13	(205,646)		(103,676)	
Net current assets			<u>141,859</u>		<u>143,411</u>
Net assets			<u>708,074</u>		<u>721,150</u>
Charity Funds					
Restricted funds	14		10,151		10,151
Unrestricted funds	14		697,923		710,999
Total funds			<u>708,074</u>		<u>721,150</u>

The financial statements were approved by the Trustees on 10 September 2018 and signed on their behalf, by:

Stephen Lake, County Chairman

Roger Tovey, Treasurer

The notes on pages 13 to 24 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. Accounting Policies

1.1 Basis of preparation of financial statements

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 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.

1.3 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 upon receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 Expenditure

Expenditure 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single 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.

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

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. Accounting Policies (continued)

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. 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	-	1% reducing balance
Scout Centre improvements	-	10% reducing balance
Scout Centre equipment	-	20% reducing balance
County Equipment	-	20% on cost

1.6 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.

1.7 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.

1.8 Stocks

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

1.9 Debtors

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

1.10 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.

1.11 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. Accounting Policies (continued)

1.12 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.

1.13 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.

1.14 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.

2. Income from donations and legacies

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	<i>Total funds 2017 £</i>
Donations	194	-	194	<i>1,419</i>
<i>Total 2017</i>	<i>1,419</i>	-	<i>1,419</i>	

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

3. Income from charitable activities

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	<i>Total funds 2017 £</i>
Membership subscriptions	73,557	-	73,557	72,503
County administration	11	-	11	140
Cranham income	70,867	-	70,867	79,324
Events & Activities - Strategy & evolution	100,040	-	100,040	109,343
Events & Activities - Cub 100 camp	-	-	-	35,632
Events & Activities - Denmark 2017	29,643	-	29,643	-
Events & Activities - other	20,129	-	20,129	39,518
Training fees received	515	-	515	625
	<u>294,762</u>	<u>-</u>	<u>294,762</u>	<u>337,085</u>
<i>Total 2017</i>	<u>336,325</u>	<u>760</u>	<u>337,085</u>	

4. Investment income

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	<i>Total funds 2017 £</i>
Investment income	484	-	484	499
	<u>484</u>	<u>-</u>	<u>484</u>	<u>499</u>
<i>Total 2017</i>	<u>499</u>	<u>-</u>	<u>499</u>	

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

5. Direct costs - Funded by

	Membership subs & Cranham £	Self funded events £	Reserves & other funding £	Total 2018 £	Total 2017 £
County administration	19,049	-	-	19,049	16,966
Cranham operational costs	105,712	-	-	105,712	112,441
County Officer expenses	6,963	-	-	6,963	7,559
Leader training	7,708	-	-	7,708	6,821
Receptions	-	-	-	-	2,305
South West region subscription	1,109	-	-	1,109	1,060
Insurance (exc Cranham)	1,017	-	-	1,017	412
Governance	2,325	-	-	2,325	2,081
Depreciation (exc Cranham)	500	-	-	500	-
Strategy & Evolution	-	96,654	-	96,654	88,901
Cubs 100 camp	-	-	-	-	35,323
Denmark 2017	-	27,011	-	27,011	-
Other	-	23,698	-	23,698	35,538
Support fund payments	-	-	300	300	1,587
Cranham operational review	-	-	50	50	5,202
Pears project	-	-	16,420	16,420	5,000
Cranham 2016 deposit adjustment	-	-	-	-	12,241
	144,383	147,363	16,770	308,516	333,437
<i>At 31 March 2017</i>	<i>149,645</i>	<i>159,762</i>	<i>24,030</i>	<i>333,437</i>	

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

6. Analysis of Expenditure by expenditure type

	Other costs 2018 £	Total 2018 £	<i>Total 2017 £</i>
Funded by membership subscriptions & Cranham income	144,383	144,383	149,645
Self funded events and activities	147,363	147,363	159,762
Funded from other income and reserves	16,770	16,770	24,030
	<hr/>	<hr/>	<hr/>
	308,516	308,516	333,437
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2017</i>	<i>333,437</i>	<i>333,437</i>	
	<hr/> <hr/>	<hr/> <hr/>	

7. Net income/(expenditure)

This is stated after charging:

	2018 £	<i>2017 £</i>
Depreciation of tangible fixed assets: - owned by the charity	13,288	<i>10,386</i>
	<hr/> <hr/>	<hr/> <hr/>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, 7 (2017: 4) Trustees received reimbursement of expenses totalling £4,518 of which 2 Trustees donated back to the Charity.

8. Independent Examiners'/Auditors' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,710 (2017 - £1,710).

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

9. Tangible fixed assets

	Cranham Scout Centre - Freehold property £	Cranham Scout Centre - Equipment £	County equipment £	Total £
Cost or valuation				
At 1 April 2017	540,000	108,483	17,278	665,761
Additions	-	460	1,304	1,764
At 31 March 2018	<u>540,000</u>	<u>108,943</u>	<u>18,582</u>	<u>667,525</u>
Depreciation				
At 1 April 2017	-	73,244	14,778	88,022
Charge for the year	4,670	8,118	500	13,288
At 31 March 2018	<u>4,670</u>	<u>81,362</u>	<u>15,278</u>	<u>101,310</u>
Net book value				
At 31 March 2018	<u>535,330</u>	<u>27,581</u>	<u>3,304</u>	<u>566,215</u>
<i>At 31 March 2017</i>	<u>540,000</u>	<u>35,239</u>	<u>2,500</u>	<u>577,739</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 £1,097,234 (2017: £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.

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

Cost or valuation at 31 March 2018 is as follows:

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

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

9. Tangible fixed assets (continued)

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

	2018	2017
	£	£
Cost	235,851	235,851
Accumulated depreciation	(167,812)	(163,142)
Net book value	68,039	72,709

10. Stocks

	2018	2017
	£	£
Goods for resale	1,908	2,360

11. Debtors

	2018	2017
	£	£
Receivables	13,220	177
Advance payments	61,523	2,722
Prepayments and accrued income	923	9,886
Grants Receivable	-	4,000
	75,666	16,785

12. Current asset investments

	2018	2017
	£	£
Unlisted investments	92,505	92,026

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

13. Creditors: Amounts falling due within one year

	2018 £	2017 £
Payables	10,219	13,091
Other taxation and social security	1,415	-
Deferred income	14,151	17,689
Advance income	171,927	60,198
Accruals	7,934	12,698
	205,646	103,676
£		
Deferred income		
Deferred income at 1 April 2017		17,689
Resources deferred during the year		-
Amounts released against depreciation		(3,538)
Deferred income at 31 March 2018		14,151

The deferred income relates to grants for capital purchases.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Unrestricted funds					
General purpose	53,846	145,628	(144,433)	2,422	57,463
Support	13,468	-	(300)	-	13,168
Capital income	10,143	-	-	-	10,143
Strategy & Evolution	30,490	100,040	(96,654)	-	33,876
Jamboree	13,000	-	-	-	13,000
Development	20,000	-	(16,420)	4,630	8,210
Event & Activities contingency	10,000	49,772	(50,709)	937	10,000
Property & equipment	93,760	-	-	(7,989)	85,771
Property revaluation	466,292	-	-	-	466,292
	710,999	295,440	(308,516)	-	697,923
Restricted Madagascar	10,151	-	-	-	10,151
Total of funds	721,150	295,440	(308,516)	-	708,074

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

14. Statement of funds (continued)

Statement of funds - prior year

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

	Balance at 1 April 2017	Income	Expenditure	Balance at 31 March 2018
	£	£	£	£
General funds	710,999	295,440	(308,516)	697,923
Restricted funds	10,151	-	-	10,151
	<u>721,150</u>	<u>295,440</u>	<u>(308,516)</u>	<u>708,074</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

Summary of funds - prior year

	<i>Balance at 1 April 2016 As restated £</i>	<i>Income As restated £</i>	<i>Expenditure As restated £</i>	<i>Gains/ (Losses) As restated £</i>	<i>Balance at 31 March 2017 £</i>
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>466,292</u>	<u>721,150</u>

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
Events & activities contingency 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 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	566,215	-	566,215
Current assets	261,104	10,151	271,255
Creditors due within one year	(129,396)	-	(129,396)
	<u>697,923</u>	<u>10,151</u>	<u>708,074</u>

GLOUCESTERSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2017 £</i>	<i>Restricted funds 2017 £</i>	<i>Total funds 2017 £</i>
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>

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.