

Torbay District Scout Council

England & Wales · Charity number 1027059

Details

Other names TORBAY BOROUGH SCOUT COUNCIL

Status Registered

Legal form Other

Registered 1993-10-13

Register [View on the Charity Commission register](#)

Contact

Address 25 Braddons Street
Torquay
TQ1 1QH

Phone 07919496446

Email district.secretary@torbayscouts.org.uk

Website www.torbayscouts.org.uk

Activities

Objects: THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL INTELLECTUAL SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: Supporting Scouting in Torbay to aid the physical, intellectual, social and spiritual development of young people so that they may take a constructive part in their local , national and international communities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- Devon
- Torbay

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,413	£56,782	-	-
2024-03-31	£62,376	£80,167	-	-
2023-03-31	£72,437	£88,960	-	-
2022-03-31	£102,475	£91,266	-	-
2021-03-31	£45,664	£52,110	-	-

Trustees

Name	Role	Appointed
Douglas Eltham		2023-01-11
Emma Smith		2023-01-11
GORDON COWELL		
JOSEPH ANDREW SPALDING		2016-11-02
Nicola Ann Spalding		2024-01-17
Nicolette Ann Cardall		2025-11-19
Paul Bailiss		2024-01-17
Rebecca Christine Hallows		2025-01-26
Sarah Ann Pearce		2017-10-11

Torbay District Scout Council

England & Wales - Charity number 1027059

Accounts

Charity registration number 1027059 (England and Wales)

TORBAY DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TORBAY DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Cowell S Pearce (District Secretary) J Spalding E Smith D Eltham P Bailiss N Spalding (District Lead Volunteer) R Hallows (Appointed 26 January 2025) R Clark (Appointed 26 January 2025)
Charity number (England and Wales)	1027059
Principal address	25 Braddons Street Torquay Devon TQ1 1QH
Independent examiner	Rupp & Fraser LLP 7 St Paul's Road Newton Abbot Devon TQ12 2HP

TORBAY DISTRICT SCOUT COUNCIL

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TORBAY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees are aware of the Charity Commission guidance on Public Benefit, and are satisfied that all activities undertaken provide benefit to the public.

The District team is proud that no Scout should be excluded from activities by reason of hardship or disability. A small bursary fund is maintained to help in such cases.

Achievements and performance

Significant activities and achievements against objectives

The Board of Trustees of the Torbay District Scout Council continues to support a wide range of activities for young people in all sections of the Scouting family (Squirrels, Beavers, Cubs, Scouts and Explorers). These range from basic skills in communication, first aid, cooking and fire lighting to greenfield camping, expeditions and hiking. Water activities include swimming, sailing, paddleboarding, powerboats, canoeing and kayaking.

The use of the district campsite for scouting and other youth organisations continues to thrive and is back to at least pre-pandemic levels. Bookings continue to be strong and are expected to remain so.

The continued upkeep and maintenance of the site has continued to ensure that it remains a safe and inviting place to welcome groups.

Explorer sections in Torbay are not directly reportable to Torbay District Scout Council but to their respective Scout Groups. Their finances are therefore included within those of their respective Groups. The census in January 2025 recorded a total of 530 youth members: (10 Squirrels, 131 Beavers, 155 Cubs, 161 Scouts and 73 Explorers). The previous year, 2024, recorded a total of 488 youth members.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Governing document

The Scouting Association was granted a Royal Charter on 4th January 1912, which is the charity's governing document. Torbay District Scout Council was registered in 1993 at the Charity Commission.

Governance and internal control

Scouting activities are subject to the overall control of the District Lead Volunteer with reporting requirements that designated activities must be planned and notified according to nationally agreed guidelines. All activities are risk assessed and all leaders are specifically qualified for the activities that they lead. Such qualifications are subject to ongoing review and assessment. Scouting activities carry an inherent risk so these procedures are rigorously adhered to.

TORBAY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

G Cowell

S Pearce (District Secretary)

J Spalding

D Moate

(Resigned 16 October 2024)

E Smith

C Watts (District Treasurer)

(Resigned 30 November 2024)

D Eltham

P Bailiss

N Spalding (District Lead Volunteer)

R Hallows

(Appointed 26 January 2025)

R Clark

(Appointed 26 January 2025)

Safeguarding

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and safeguarding. All Scout leaders and helpers are required to maintain a DBS clearance. Safeguarding is taken very seriously in the Scout Movement. All adult members undergo DBS checks and are required to undergo regular safeguarding training.

Organisational structure

The leadership team is led by the District Lead Volunteer (appointed by the County Lead Volunteer) supported by Team Lead Volunteers (appointed locally). Oversight is exercised by, and administrative decisions are taken by a Board of Trustees, including the District Lead Volunteer, a nominated chairman and members elected annually by representatives of the body of Scouting in Torbay.

The trustees' report was approved by the Board of Trustees.



S Pearce (District Secretary)

Trustee

19 November 2025

TORBAY DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TORBAY DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Torbay District Scout Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Kasim Symonds FCCA CTA
Rupp & Fraser LLP
7 St Paul's Road
Newton Abbot
Devon
TQ12 2HP

Dated: 19 November 2025

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	1,198	-	1,198	150	-	150
Charitable activities	4	39,428	-	39,428	33,965	-	33,965
Other trading activities	5	6,262	-	6,262	26,155	-	26,155
Investments	6	2,525	-	2,525	2,106	-	2,106
Total income		<u>49,413</u>	<u>-</u>	<u>49,413</u>	<u>62,376</u>	<u>-</u>	<u>62,376</u>
Expenditure on:							
Raising funds	7	460	-	460	-	-	-
Charitable activities	8	56,322	-	56,322	80,167	-	80,167
Total expenditure		<u>56,782</u>	<u>-</u>	<u>56,782</u>	<u>80,167</u>	<u>-</u>	<u>80,167</u>
Net gains/(losses) on investments	13	<u>(254)</u>	<u>-</u>	<u>(254)</u>	<u>336</u>	<u>-</u>	<u>336</u>
Net expenditure		<u>(7,623)</u>	<u>-</u>	<u>(7,623)</u>	<u>(17,455)</u>	<u>-</u>	<u>(17,455)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>739</u>	<u>(739)</u>	<u>-</u>
Net movement in funds	10	<u>(7,623)</u>	<u>-</u>	<u>(7,623)</u>	<u>(16,716)</u>	<u>(739)</u>	<u>(17,455)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>178,802</u>	<u>1,642</u>	<u>180,444</u>	<u>195,518</u>	<u>2,381</u>	<u>197,899</u>
Fund balances at 31 March 2025		<u>171,179</u>	<u>1,642</u>	<u>172,821</u>	<u>178,802</u>	<u>1,642</u>	<u>180,444</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		47,712		55,212
Current assets					
Stocks	16	500		500	
Investments	17	10,870		11,124	
Cash at bank and in hand		115,739		144,485	
		<u>127,109</u>		<u>156,109</u>	
Creditors: amounts falling due within one year	18	<u>(2,000)</u>		<u>(30,877)</u>	
Net current assets			125,109		125,232
Total assets less current liabilities			<u>172,821</u>		<u>180,444</u>
The funds of the charity					
Restricted income funds	19		1,642		1,642
Unrestricted funds	20		171,179		178,802
			<u>172,821</u>		<u>180,444</u>

The financial statements were approved by the trustees on 19 November 2025

S Pearce (District Secretary)
Trustee

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Torbay District Scout Council is an unincorporated association.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Subscription income is recognised in the year the subscription is paid.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	straight line over 21 years
Plant and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,198	150

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Scout group income		
Camping income and sale of goods	39,428	33,965

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership subscriptions and sponsorships	5,418	26,058
Shop income	844	97
	<hr/>	<hr/>
Other trading activities	6,262	26,155
	<hr/> <hr/>	<hr/> <hr/>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from unlisted investments	600	532
Interest receivable	1,925	1,574
	<hr/>	<hr/>
	2,525	2,106
	<hr/> <hr/>	<hr/> <hr/>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Operating charity shops	460	-
	<hr/>	<hr/>

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Scout group expenses 2025 £	Scout group expenses 2024 £
Direct costs		
Rates & water	1,207	938
Insurance	2,272	2,286
Light & heat	6,583	4,035
Cleaning & waste disposal	6,930	3,560
Repairs & maintenance	26,798	21,683
Telephone	1,013	569
Motor expenses	-	458
General expenses	1,430	1,393
Campsite build costs	-	3,551
World scout jamboree	-	3,015
Devon scout subscriptions	(1,902)	26,058
Rotary grants to groups	2,389	2,800
	<u>46,720</u>	<u>70,346</u>
Share of support and governance costs (see note 9)		
Support	9,602	9,821
	<u>56,322</u>	<u>80,167</u>
Analysis by fund		
Unrestricted funds	<u>56,322</u>	<u>80,167</u>

9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	7,500	7,500
Printing, postage and stationery	62	132
Motor expenses	960	1,123
Bank interest paid	60	60
Sundries	-	226
Governance costs	1,020	780
	<u>9,602</u>	<u>9,821</u>
Analysed between:		
Scout group expenses	<u>9,602</u>	<u>9,821</u>

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,020	780
Depreciation of owned tangible fixed assets	7,500	7,500
	<u> </u>	<u> </u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

From time to time, the trustees may incur authorised expenditure on behalf of the charity. This expenditure is reimbursed on production of an appropriate invoice.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

13 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investments	(254)	336
	<u> </u>	<u> </u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2024	152,712	48,150	200,862
At 31 March 2025	152,712	48,150	200,862
Depreciation and impairment			
At 1 April 2024	97,500	48,150	145,650
Depreciation charged in the year	7,500	-	7,500
At 31 March 2025	105,000	48,150	153,150
Carrying amount			
At 31 March 2025	47,712	-	47,712
At 31 March 2024	55,212	-	55,212

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	500	500

17 Current asset investments

	2025 £	2024 £
Unlisted investments	10,870	11,124

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,100	4,570
Accruals and deferred income	900	26,307
	2,000	30,877

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Bursary	1,642	-	1,642
	<u>1,642</u>	<u>-</u>	<u>1,642</u>
Previous year:	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Bursary	1,642	-	1,642
Revaluation reserve for investments	739	(739)	-
	<u>2,381</u>	<u>(739)</u>	<u>1,642</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General fund	147,727	49,413	(56,782)	-	(254)	140,104
Camp site capital improvements fund	30,000	-	-	-	-	30,000
Revaluation reserve for investments	1,075	-	-	-	-	1,075
	<u>178,802</u>	<u>49,413</u>	<u>(56,782)</u>	<u>-</u>	<u>(254)</u>	<u>171,179</u>

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General fund	165,518	62,376	(80,167)	-	-	147,727
Camp site capital improvements fund	30,000	-	-	-	-	30,000
Revaluation reserve for investments	-	-	-	739	336	1,075
	<u>195,518</u>	<u>62,376</u>	<u>(80,167)</u>	<u>739</u>	<u>336</u>	<u>178,802</u>

21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	47,712	-	47,712
Current assets/(liabilities)	123,467	1,642	125,109
	<u>171,179</u>	<u>1,642</u>	<u>172,821</u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	55,212	-	55,212
Current assets/(liabilities)	123,590	1,642	125,232
	<u>178,802</u>	<u>1,642</u>	<u>180,444</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Torbay District Scout Council

England & Wales - Charity number 1027059

Accounts

TORBAY DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

TORBAY DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Cowell
S Pearce (District Secretary)
J Spalding
D Moate
E Smith
C Watts (District Treasurer)
D Eltham
P Bailiss (Appointed 17 January 2024)
N Spalding (Appointed 17 January 2024)

Charity number

1027059

Principal address

204 Newton Road
Torquay
Devon
TQ2 7JN

Independent examiner

Rupp & Fraser
Chartered Accountants and Statutory Auditor
7 St Paul's Road
Newton Abbot
Devon
TQ12 2HP

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TORBAY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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Objectives and activities

Public benefit

The trustees are aware of the Charity Commission guidance on Public Benefit, and are satisfied that all activities undertaken provide benefit to the public.

The District team is proud that no Scout should be excluded from activities by reason of hardship or disability. A small bursary fund is maintained to help in such cases.

Achievements and performance

Significant activities and achievements against objectives

The Executive Committee of the Scout Council continues to support a wide range of activities for young people in all sections of the Scouting family (Beavers, Cubs, Scouts and Explorers). These range from basic skills in communication, first aid, cooking and fire lighting to greenfield camping, expeditions and hiking. Water activities include swimming, sailing and canoeing.

Scouting activities have increased significantly in the year as Covid restrictions have eased and face to face meetings, activities and camps have become the normal again.

The use of the district campsite for scouting and other youth organisations has also increased and is back to at least pre-pandemic levels. This increase is expected to continue into the following year as initial bookings for 2023-24 are looking strong.

The continued upkeep and maintenance of the site has continued to ensure that it remains a safe and inviting place to welcome groups.

Torbay Scout Shop returned a net income of £XX.

Explorer sections in Torbay are not directly reportable to Torbay District Scout Council but to their respective Scout Groups. Their finances are therefore included within those of their respective Groups. The census in January 2024 recorded a total of XXX youth members: (XXX Beavers, XXX Cubs, XXX Scouts and XX Explorers). The previous year 2023 recorded total of 512 youth members.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TORBAY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

The Scouting Association was granted a Royal Charter on 4th January 1912, which is the charity's governing document. Torbay District Scout Council was registered in 1993 at the Charity Commission.

Governance and internal control

Scouting activities are subject to the overall control of the District Commissioner with reporting requirements that designated activities must be planned and notified according to nationally agreed guidelines. All activities are risk assessed and all leaders are specifically qualified for the activities that they lead. Such qualifications are subject to ongoing review and assessment. Scouting activities carry an inherent risk so these procedures are rigorously adhered to.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Cowell	
E Harrison (District Commissioner)	(Resigned 30 September 2023)
J Harrison	(Resigned 31 October 2023)
R Hill (District Chairman)	(Retired 17 January 2024)
S Pearce (District Secretary)	
J Spalding	
J Bidmead	(Resigned 29 February 2024)
D Moate	
E Smith	
D Birchmore	(Resigned 29 February 2024)
C Watts (District Treasurer)	
D Eltham	
P Bailiss	(Appointed 17 January 2024)
N Spalding	(Appointed 17 January 2024)

Safeguarding

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and safeguarding. All Scout leaders and helpers are required to maintain a DBS clearance. Safeguarding is taken very seriously in the Scout Movement. All adult members undergo DBS checks and are required to undergo regular safeguarding training.

Organisational structure

The leadership team is led by the District Commissioner (appointed by the County Commissioner) supported by Assistant District Commissioners (appointed locally). Oversight is exercised by, and administrative decisions are taken by an executive committee, including the District Commissioner, a nominated chairman and members elected annually by representatives of the body of Scouting in Torbay.

The trustees' report was approved by the Board of Trustees.

.....
C Watts (District Treasurer)

Trustee

Date:

TORBAY DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TORBAY DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Torbay District Scout Council (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Kasim Symonds FCCA CTA
Rupp & Fraser
Chartered Accountants and Statutory Auditor
7 St Paul's Road
Newton Abbot
Devon
TQ12 2HP

Dated:

TORBAY DISTRICT SCOUT COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	150	-	150	12,796	-	12,796
Charitable activities	4	33,965	-	33,965	29,384	-	29,384
Other trading activities	5	26,155	-	26,155	29,281	-	29,281
Investments	6	2,106	-	2,106	976	-	976
Total income		62,376	-	62,376	72,437	-	72,437
Expenditure on:							
Charitable activities	7	80,167	-	80,167	88,960	-	88,960
Total expenditure		80,167	-	80,167	88,960	-	88,960
Net gains/(losses) on investments	12	336	-	336	-	(757)	(757)
Net expenditure		(17,455)	-	(17,455)	(16,523)	(757)	(17,280)
Transfers between funds		739	(739)	-	30,000	(30,000)	-
Net movement in funds	9	(16,716)	(739)	(17,455)	13,477	(30,757)	(17,280)
Reconciliation of funds:							
Fund balances at 1 April 2023		195,518	2,381	197,899	182,041	33,138	215,179
Fund balances at 31 March 2024		178,802	1,642	180,444	195,518	2,381	197,899

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		55,212		62,712
Current assets					
Stocks	15	500		500	
Investments	16	11,124		10,788	
Cash at bank and in hand		144,485		126,217	
			156,109		137,505
Creditors: amounts falling due within one year	17	(30,877)		(2,318)	
Net current assets			125,232		135,187
Total assets less current liabilities			180,444		197,899
Net assets excluding pension liability			180,444		197,899
			=====		=====
The funds of the charity					
Restricted income funds	18	1,642		2,381	
Unrestricted funds		178,802		195,518	
			180,444		197,899
			=====		=====

The financial statements were approved by the trustees on

.....
 C Watts (District Treasurer)
Trustee

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

1 Accounting policies

Charity information

Torbay District Scout Council is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Subscription income is recognised in the year the subscription is paid.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	straight line over 21 years
Plant and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****1 Accounting policies (Continued)****1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	150	12,796
	<u>150</u>	<u>12,796</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Scout group income		
Camp site	33,965	26,667
Group closures	-	2,717
	<u>33,965</u>	<u>29,384</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership subscriptions	26,058	29,192
Shop income	97	89
	<hr/>	<hr/>
Other trading activities	26,155	29,281
	<hr/> <hr/>	<hr/> <hr/>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from unlisted investments	532	468
Interest receivable	1,574	508
	<hr/>	<hr/>
	2,106	976
	<hr/> <hr/>	<hr/> <hr/>

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****7 Expenditure on charitable activities**

	Scout group expenses 2024 £	Scout group expenses 2023 £
Direct costs		
Rates & water	938	721
Insurance	2,286	1,957
Light & heat	4,035	2,338
Cleaning & waste disposal	3,560	2,793
Repairs & maintenance	21,683	16,529
Telephone	569	699
Motor expenses	458	480
General Expenses	1,393	1,552
Camp site build costs	3,551	15,804
World scout jamboree	3,015	2,750
Devon scout subscriptions	26,058	23,808
Rotary grant paid to groups	2,800	-
	<u>70,346</u>	<u>69,431</u>
Share of support and governance costs (see note 8)		
Support	9,821	19,529
	<u>80,167</u>	<u>88,960</u>
Analysis by fund		
Unrestricted funds	<u>80,167</u>	<u>88,960</u>

8 Support costs allocated to activities

	2024 £	2023 £
Depreciation	7,500	7,500
Rates & water	-	410
Printing, postage and stationery	132	209
Motor expenses	1,123	241
Bank interest paid	60	72
Service crew & district	-	719
Stock writeoff	-	9,259
Sundries	226	339
Governance costs	780	780
	<u>9,821</u>	<u>19,529</u>
Analysed between:		
Scout group expenses	<u>9,821</u>	<u>19,529</u>

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

9	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	780	780
	Depreciation of owned tangible fixed assets	7,500	7,500
		<u> </u>	<u> </u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Gains and losses on investments

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Gains/(losses) arising on:						
Revaluation of investments	336	-	336	-	(757)	(757)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****14 Tangible fixed assets**

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2023	152,712	48,150	200,862
At 31 March 2024	152,712	48,150	200,862
Depreciation and impairment			
At 1 April 2023	90,000	48,150	138,150
Depreciation charged in the year	7,500	-	7,500
At 31 March 2024	97,500	48,150	145,650
Carrying amount			
At 31 March 2024	55,212	-	55,212
At 31 March 2023	62,712	-	62,712

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	500	500

16 Current asset investments

	2024 £	2023 £
Unlisted investments	11,124	10,788

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	4,570	1,538
Accruals and deferred income	26,307	780
	30,877	2,318

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****18 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Transfers £	Gains and losses £	At 31 March 2024 £
Bursary	1,642	-	-	1,642
Revaluation reserve for investments	739	(739)	-	-
	<u>2,381</u>	<u>(739)</u>	<u>-</u>	<u>1,642</u>
Previous year:	At 1 April 2022 £	Transfers £	Gains and losses £	At 31 March 2023 £
Bursary	1,642	-	-	1,642
Revaluation reserve for investments	1,496	-	(757)	739
Camp site build fund	30,000	(30,000)	-	-
	<u>33,138</u>	<u>(30,000)</u>	<u>(757)</u>	<u>2,381</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General fund	165,518	62,376	(80,167)	-	-	147,727
Camp site capital improvements fund	30,000	-	-	-	-	30,000
Revaluation reserve for investments	-	-	-	739	336	1,075
	<u>195,518</u>	<u>62,376</u>	<u>(80,167)</u>	<u>739</u>	<u>336</u>	<u>178,802</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General fund	182,041	72,437	(88,960)	-	-	165,518
Camp site capital improvements fund	-	-	-	30,000	-	30,000
	<u>182,041</u>	<u>72,437</u>	<u>(88,960)</u>	<u>30,000</u>	<u>-</u>	<u>195,518</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	55,212	-	55,212
Current assets/(liabilities)	123,590	1,642	125,232
	<u>178,802</u>	<u>1,642</u>	<u>180,444</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	62,712	-	62,712
Current assets/(liabilities)	132,806	2,381	135,187
	<u>195,518</u>	<u>2,381</u>	<u>197,899</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Torbay District Scout Council

England & Wales - Charity number 1027059

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
TORBAY DISTRICT SCOUT COUNCIL

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

TORBAY DISTRICT SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

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Detailed Statement of Financial Activities	13 to 14

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We act on behalf of The Scout Association by supporting Scouting in the Scout District of Torbay. Thus supporting the aims of Scouting, to aid the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

Public benefit

The trustees are aware of the Charity Commission guidance on Public Benefit, and are satisfied that all activities undertaken provide benefit to the public.

The District team is proud that no Scout should be excluded from activities by reason of hardship or disability. A small bursary fund is maintained to help in such cases.

Grantmaking

Grants are only made for Scouting purposes, and may include help with kit, uniforms and activities. All grants are reviewed on their merit by the District Executive and remain confidential.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee of the Scout Council continues to support a wide range of activities for young people in all sections of the Scouting family (Beavers, Cubs, Scouts and Explorers). These range from basic skills in communication, first aid, cooking and fire lighting to greenfield camping, expeditions and hiking. Water activities include swimming, sailing and canoeing.

Scouting activities have increased significantly in the year as Covid restrictions have eased and face to face meetings, activities and camps have become the normal again.

The use of the district campsite for scouting and other youth organisations has also increased and is back to at least pre-pandemic levels. This increase is expected to continue into the following year as initial bookings for 2023-24 are looking strong.

The continued upkeep and maintenance of the site has continued to ensure that it remains a safe and inviting place to welcome groups.

Torbay Scout Shop returned a net income of £89.

Explorer sections in Torbay are not directly reportable to Torbay District Scout Council but to their respective Scout Groups. Their finances are therefore included within those of their respective Groups.

The census in January 2023 recorded a total of 512 youth members: (138 Beavers, 136 Cubs, 162 Scouts and 76 Explorers). The previous year 2022 recorded total of 527 youth members.

FINANCIAL REVIEW

Reserves policy

Reserves are always maintained to be sufficient to meet at least 6 months running costs and is regularly reviewed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scouting Association was granted a Royal Charter on 4th January 1912, which is the charity's governing document. Torbay District Scout Council was registered in 1993 at the Charity Commission.

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The leadership team is led by the District Commissioner (appointed by the County Commissioner) supported by Assistant District Commissioners (appointed locally). Oversight is exercised by, and administrative decisions are taken by an executive committee, including the District Commissioner, a nominated chairman and members elected annually by representatives of the body of Scouting in Torbay.

Governance and internal control

Scouting activities are subject to the overall control of the District Commissioner with reporting requirements that designated activities must be planned and notified according to nationally agreed guidelines. All activities are risk assessed and all leaders are specifically qualified for the activities that they lead. Such qualifications are subject to ongoing review and assessment. Scouting activities carry an inherent risk so these procedures are rigorously adhered to.

Safeguarding

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and safeguarding. All Scout leaders and helpers are required to maintain a DBS clearance. Safeguarding is taken very seriously in the Scout Movement. All adult members undergo DBS checks and are required to undergo regular safeguarding training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1027059

Principal address

204 Newton Road
Torquay
Devon
TQ2 7JN

Trustees

P Bailiss (resigned 11.1.23)
G Cowell
R J Edinborough (resigned 11.1.23)
Mrs E Harrison District Commissioner
J Harrison
R Hill District Chairman
S Pearce District Secretary
J A Spalding
N Spalding (resigned 11.1.23)
J Bidmead (appointed 11.1.23)
D Moate (appointed 11.1.23)
Ms E Smith (appointed 11.1.23)
D Birchmore (appointed 11.1.23)
C Watts District Treasurer (appointed 11.1.23)
D Eltham (appointed 11.1.23)

Independent Examiner

Ian Barrett
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Solicitors

Wollen Michelmore

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank

Camp address

Torbay District Scout Headquarters

Torbay District Scout Campsite

Easterfield Lane

Torquay

Devon

Approved by order of the board of trustees on 20 December 2023 and signed on its behalf by:

C Watts - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TORBAY DISTRICT SCOUT COUNCIL

Independent examiner's report to the trustees of Torbay District Scout Council

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

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Barrett

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

2 January 2024

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71,372	-	71,372	100,136
Other trading activities	2	89	-	89	886
Investment income	3	976	-	976	430
Total		<u>72,437</u>	<u>-</u>	<u>72,437</u>	<u>101,452</u>
EXPENDITURE ON					
Raising funds		-	-	-	528
Charitable activities					
General Expenses		43,337	-	43,337	30,765
Scouting Activities		45,623	-	45,623	33,830
Total		<u>88,960</u>	<u>-</u>	<u>88,960</u>	<u>65,123</u>
Net gains/(losses) on investments		-	(757)	(757)	250
NET INCOME/(EXPENDITURE)		<u>(16,523)</u>	<u>(757)</u>	<u>(17,280)</u>	<u>36,579</u>
Transfers between funds	10	30,000	(30,000)	-	-
Net movement in funds		<u>13,477</u>	<u>(30,757)</u>	<u>(17,280)</u>	<u>36,579</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		182,041	33,138	215,179	178,600
TOTAL FUNDS CARRIED FORWARD		<u>195,518</u>	<u>2,381</u>	<u>197,899</u>	<u>215,179</u>

TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	62,712	-	62,712	70,212
CURRENT ASSETS					
Stocks	7	500	-	500	9,759
Investments	8	10,049	739	10,788	11,545
Cash at bank and in hand		124,575	1,642	126,217	125,852
		<u>135,124</u>	<u>2,381</u>	<u>137,505</u>	147,156
CREDITORS					
Amounts falling due within one year	9	(2,318)	-	(2,318)	(2,189)
NET CURRENT ASSETS		<u>132,806</u>	<u>2,381</u>	<u>135,187</u>	144,967
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>195,518</u>	<u>2,381</u>	<u>197,899</u>	215,179
NET ASSETS		<u>195,518</u>	<u>2,381</u>	<u>197,899</u>	215,179
FUNDS					
Unrestricted funds	10			195,518	182,041
Restricted funds				2,381	33,138
TOTAL FUNDS				<u>197,899</u>	215,179

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2023 and were signed on its behalf by:

C Watts - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 21 years lease
Plant and machinery	- 20% on reducing balance

The Borough acquired the Scout Hut at the rear of Pembroke Road, Ellacombe which is freehold property, after the closure of the 9th Torbay Scout Group. No value is included in these accounts but the property is insured for £90,000.

Long Leasehold Improvements

The Borough has occupied the Campsite in Easterfield Lane for many years and signed a new 21 year lease with Torbay Council in February 2011. The cost of the buildings was fully amortised by the end of the previous lease. The cost of the Centenary Hall and the recent building works have been capitalised and are being amortised over the life of the new lease at £7,500 per annum. The figure will be charged annually until the costs have been fully amortised and may be increased if any further building work is capitalised during the life of the current lease. The buildings are currently insured for £560,000.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	89	886

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	508	11
Charibond - 3959 shares, gross	105	93
Charifund - 435 shares, gross	363	326
Total	976	430

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees out of pocket expenses are as follows:

	2023	2022
	£	£
Travel & accommodation	241	423
Postage & telephone	209	602
Total	450	1,025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,136	-	100,136
Other trading activities	886	-	886
Investment income	430	-	430
Total	101,452	-	101,452
EXPENDITURE ON			
Raising funds	528	-	528
Charitable activities			
General Expenses	30,765	-	30,765
Scouting Activities	33,830	-	33,830
Total	65,123	-	65,123
Net gains on investments	-	250	250

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	36,329	250	36,579
RECONCILIATION OF FUNDS			
Total funds brought forward	145,712	32,888	178,600
TOTAL FUNDS CARRIED FORWARD	<u>182,041</u>	<u>33,138</u>	<u>215,179</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>152,712</u>	<u>48,150</u>	<u>200,862</u>
DEPRECIATION			
At 1 April 2022	<u>82,500</u>	<u>48,150</u>	<u>130,650</u>
Charge for year	<u>7,500</u>	-	<u>7,500</u>
At 31 March 2023	<u>90,000</u>	<u>48,150</u>	<u>138,150</u>
NET BOOK VALUE			
At 31 March 2023	<u>62,712</u>	-	<u>62,712</u>
At 31 March 2022	<u>70,212</u>	-	<u>70,212</u>

7. STOCKS

	2023 £	2022 £
Stocks	<u>500</u>	<u>9,759</u>

8. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Unlisted investments	<u>10,788</u>	<u>11,545</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>2,318</u>	<u>2,189</u>

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	182,041	(16,523)	-	165,518
Campsite capital improvements fund	-	-	30,000	30,000
	<u>182,041</u>	<u>(16,523)</u>	<u>30,000</u>	<u>195,518</u>
Restricted funds				
Bursary	1,642	-	-	1,642
Revaluation reserve for Investments	1,496	(757)	-	739
Camp site build fund	30,000	-	(30,000)	-
	<u>33,138</u>	<u>(757)</u>	<u>(30,000)</u>	<u>2,381</u>
TOTAL FUNDS	<u>215,179</u>	<u>(17,280)</u>	<u>-</u>	<u>197,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	72,437	(88,960)	-	(16,523)
Restricted funds				
Revaluation reserve for Investments	-	-	(757)	(757)
TOTAL FUNDS	<u>72,437</u>	<u>(88,960)</u>	<u>(757)</u>	<u>(17,280)</u>

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	145,712	36,329	182,041
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,246	250	1,496
Camp site build fund	30,000	-	30,000
	<u>32,888</u>	<u>250</u>	<u>33,138</u>
TOTAL FUNDS	<u>178,600</u>	<u>36,579</u>	<u>215,179</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	101,452	(65,123)	-	36,329
Restricted funds				
Restricted	(1)	-	1	-
Revaluation reserve for Investments	1	-	249	250
	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>
TOTAL FUNDS	<u>101,452</u>	<u>(65,123)</u>	<u>250</u>	<u>36,579</u>

Purposes of restricted funds**Jamboree Fund**

To enable grants to be made to Scouts attending future Jamborees.

Bursary

Bursary is used to support Scouts in need.

Revaluation reserve for investments

Unrealised profits or losses on the revaluation on investments which can not be expended until the investments are sold.

Camp site build fund

To assist in funding the extension to the camp site buildings. A number of years ago the executive committee agreed that this fund was shown as a restricted fund in error. In the accounts for this year the fund has been reclassified as a designated fund and the transfer from restricted to designated is shown in this note.

11. RELATED PARTY DISCLOSURES

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

12. ACCOUNTS RESTATEMENT

In the accounts for the year ended 31st March 2022 an amount was included in creditors for Devon Scout subscriptions which had already been paid. This overstated the subscriptions and the creditors. This amount has been corrected in the accounts for year to 31st March 2022 and the relevant figures have been restated.

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,796	21,896
Subscriptions	28,928	31,357
Membership subs refunds	264	239
Camp site	26,667	11,166
Group closures	2,717	35,478
	<hr/>	<hr/>
	71,372	100,136
Other trading activities		
Shop income	89	886
Investment income		
Bank interest	508	11
Charibond - 3959 shares, gross	105	93
Charifund - 435 shares, gross	363	326
	<hr/>	<hr/>
	976	430
Total incoming resources	<hr/> 72,437	<hr/> 101,452
EXPENDITURE		
Other trading activities		
Purchases - Scout shop	-	528
Charitable activities		
Water	721	313
Insurance	1,957	2,111
Light & heat	2,338	2,261
Cleaning	1,702	1,283
Repairs & maintenance	16,529	18,797
Telephone	699	614
Motor expenses	480	1,113
General expenses	1,552	1,165
Campsite build costs	15,804	1,064
Waste disposal	1,091	2,109
World Scout Jamboree	2,750	3,000
Devon Scout subscriptions	23,808	18,895
	<hr/>	<hr/>
	69,431	52,725
Support costs		
Management		
Rates and water	410	457
Postage and stationery	209	602
Carried forward	619	1,059

This page does not form part of the statutory financial statements

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
Management		
Brought forward	619	1,059
Motor & travelling	241	423
Sundries	339	376
Independent Examiner	780	1,380
Bank interest	72	98
Suspended groups	-	913
Service crew & District	719	121
Stock write off	9,259	-
Long leasehold	7,500	7,500
	<hr/>	<hr/>
	19,529	11,870
	<hr/>	<hr/>
Total resources expended	88,960	65,123
	<hr/>	<hr/>
Net (expenditure)/income before gains and losses	(16,523)	36,329
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(757)	250
	<hr/>	<hr/>
Net (expenditure)/income	(17,280)	36,579
	<hr/> <hr/>	<hr/> <hr/>

Torbay District Scout Council

England & Wales - Charity number 1027059

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
TORBAY DISTRICT SCOUT COUNCIL

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

TORBAY DISTRICT SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

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TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We act on behalf of The Scout Association by supporting Scouting in the Scout District of Torbay. Thus supporting the aims of Scouting, to aid the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

Public benefit

The trustees are aware of the Charity Commission guidance on Public Benefit, and are satisfied that all activities undertaken provide benefit to the public.

The District team is proud that no Scout should be excluded from activities by reason of hardship or disability. A small bursary fund is maintained to help in such cases.

Grantmaking

Grants are only made for Scouting purposes, and may include help with kit, uniforms and activities. All grants are reviewed on their merit by the District Executive and remain confidential.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee of the Scout Council continues to support a wide range of activities for young people in all sections of the Scouting family (Beavers, Cubs, Scouts and Explorers). These range from basic skills in communication, first aid, cooking and fire lighting to greenfield camping, expeditions and hiking. Water activities include swimming, sailing and canoeing.

Due to the ongoing COVID pandemic there was as in the last very little face to face Scouting or camping during the year. Maintenance and improvement works continued at the Campsite throughout the year.

Torbay Scout Shop returned a net income of £886.

Explorer sections in Torbay are not directly reportable to Torbay District Scout Council but to their respective Scout Groups. Their finances are therefore included within those of their respective Groups.

The census in January 2022 recorded a total of 527 youth members: (125 Beavers, 140 Cubs, 176 Scouts and 86 Explorers). The previous year 2021 recorded total of 477 young people.

FINANCIAL REVIEW

Reserves policy

Reserves are always maintained to be sufficient to meet at least 6 months running costs and is regularly reviewed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scouting Association was granted a Royal Charter on 4th January 1912, which is the charity's governing document. Torbay District Scout Council was registered in 1993 at the Charity Commission.

Organisational structure

The leadership team is led by the District Commissioner (appointed by the County Commissioner) supported by Assistant District Commissioners (appointed locally). Oversight is exercised by, and administrative decisions are taken by an executive committee, including the District Commissioner, a nominated chairman and members elected annually by representatives of the body of Scouting in Torbay.

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

Scouting activities are subject to the overall control of the District Commissioner with reporting requirements that designated activities must be planned and notified according to nationally agreed guidelines. All activities are risk assessed and all leaders are specifically qualified for the activities that they lead. Such qualifications are subject to ongoing review and assessment. Scouting activities carry an inherent risk so these procedures are rigorously adhered to.

Safeguarding

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and safeguarding. All Scout leaders and helpers are required to maintain a DBS clearance. Safeguarding is taken very seriously in the Scout Movement. All adult members undergo DBS checks and are required to undergo regular safeguarding training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1027059

Principal address

Flat 5 Fairlawns
10 Elmsleigh Park
Paignton
Devon
TQ4 5AT

Trustees

P Bailiss District Commissioner
G Cowell
R J Edinborough Honorary Treasurer
Mrs E Harrison
J Harrison
R Hill District Chairman
S Pearce District Secretary
J A Spalding
N Spalding

Independent Examiner

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Solicitors

Wollen Michelmore

Bankers

CAF Bank

Camp address

Torbay Borough Camp Site
Eastfield Lane
Torquay
Devon

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Approved by order of the board of trustees on 12 November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R J. Edinborough', written in a cursive style.

R J Edinborough - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TORBAY DISTRICT SCOUT COUNCIL

Independent examiner's report to the trustees of Torbay District Scout Council

I report to the charity trustees on my examination of the accounts of Torbay District Scout Council (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

17 November 2022

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		101,159	-	101,159	44,981
Other trading activities	2	886	-	886	245
Investment income	3	430	-	430	438
Total		102,475	-	102,475	45,664
EXPENDITURE ON					
Raising funds		528	-	528	279
Charitable activities					
General Expenses		59,086	-	59,086	42,656
Scouting Activities		31,652	-	31,652	9,175
Total		91,266	-	91,266	52,110
Net gains on investments		-	250	250	1,218
NET INCOME/(EXPENDITURE)		11,209	250	11,459	(5,228)
RECONCILIATION OF FUNDS					
Total funds brought forward		145,840	32,888	178,728	183,956
TOTAL FUNDS CARRIED FORWARD		157,049	33,138	190,187	178,728

The notes form part of these financial statements

TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	70,212	-	70,212	77,712
CURRENT ASSETS					
Stocks	7	9,759	-	9,759	9,759
Investments	8	-	11,545	11,545	11,295
Cash at bank and in hand		104,387	21,593	125,980	107,271
		114,146	33,138	147,284	128,325
CREDITORS					
Amounts falling due within one year	9	(27,309)	-	(27,309)	(27,309)
NET CURRENT ASSETS					
		86,837	33,138	119,975	101,016
TOTAL ASSETS LESS CURRENT LIABILITIES					
		157,049	33,138	190,187	178,728
NET ASSETS					
		157,049	33,138	190,187	178,728
FUNDS					
Unrestricted funds	10			157,049	145,840
Restricted funds				33,138	32,888
TOTAL FUNDS					
				190,187	178,728

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2022 and were signed on its behalf by:



R J Edinborough - Trustee

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 21 years lease
Plant and machinery	- 20% on reducing balance

The Borough acquired the Scout Hut at the rear of Pembroke Road, Ellacombe which is freehold property, after the closure of the 9th Torbay Scout Group. No value is included in these accounts but the property is insured for £90,000.

Long Leasehold Improvements

The Borough has occupied the Campsite in Easterfield Lane for many years and signed a new 21 year lease with Torbay Council in February 2011. The cost of the buildings was fully amortised by the end of the previous lease. The cost of the Centenary Hall and the recent building works have been capitalised and are being amortised over the life of the new lease at £7,500 per annum. The figure will be charged annually until the costs have been fully amortised and may be increased if any further building work is capitalised during the life of the current lease. The buildings are currently insured for £560,000.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	886	245

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	11	38
Charibond - 3959 shares, gross	93	119
Charifund - 435 shares, gross	326	281
Total	430	438

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees out of pocket expenses are as follows:

	2022	2021
	£	£
Travel & accommodation	423	1,266
Postage & telephone	602	15
Total	1,025	1,281

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,982	(1)	44,981
Other trading activities	245	-	245
Investment income	438	-	438
Total	45,665	(1)	45,664
EXPENDITURE ON			
Raising funds	279	-	279
Charitable activities			
General Expenses	42,656	-	42,656
Scouting Activities	9,175	-	9,175
Total	52,110	-	52,110
Net gains on investments	-	1,218	1,218

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(6,445)	1,217	(5,228)
RECONCILIATION OF FUNDS			
Total funds brought forward	152,285	31,671	183,956
TOTAL FUNDS CARRIED FORWARD	<u>145,840</u>	<u>32,888</u>	<u>178,728</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>152,712</u>	<u>48,150</u>	<u>200,862</u>
DEPRECIATION			
At 1 April 2021	<u>75,000</u>	<u>48,150</u>	<u>123,150</u>
Charge for year	<u>7,500</u>	-	<u>7,500</u>
At 31 March 2022	<u>82,500</u>	<u>48,150</u>	<u>130,650</u>
NET BOOK VALUE			
At 31 March 2022	<u>70,212</u>	-	<u>70,212</u>
At 31 March 2021	<u>77,712</u>	-	<u>77,712</u>

7. STOCKS

	2022 £	2021 £
Stocks	<u>9,759</u>	<u>9,759</u>

8. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Unlisted investments	<u>11,545</u>	<u>11,295</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>27,309</u>	<u>27,309</u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	145,840	11,209	157,049
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,246	250	1,496
Camp site build fund	30,000	-	30,000
	<u>32,888</u>	<u>250</u>	<u>33,138</u>
TOTAL FUNDS	<u>178,728</u>	<u>11,459</u>	<u>190,187</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	102,475	(91,266)	-	11,209
Restricted funds				
Restricted	(1)	-	1	-
Revaluation reserve for Investments	1	-	249	250
	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>
TOTAL FUNDS	<u>102,475</u>	<u>(91,266)</u>	<u>250</u>	<u>11,459</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	152,285	(6,445)	145,840
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	29	1,217	1,246
Camp site build fund	30,000	-	30,000
	<u>31,671</u>	<u>1,217</u>	<u>32,888</u>
TOTAL FUNDS	<u>183,956</u>	<u>(5,228)</u>	<u>178,728</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	45,665	(52,110)	-	(6,445)
Restricted funds				
Revaluation reserve for Investments	(1)	-	1,218	1,217
	<u>45,664</u>	<u>(52,110)</u>	<u>1,218</u>	<u>(5,228)</u>

Purposes of restricted funds

Jamboree Fund

To enable grants to be made to Scouts attending future Jamborees.

Bursary

Bursary is used to support Scouts in need.

Revaluation reserve for investments

Unrealised profits or losses on the revaluation on investments which can not be expended until the investments are sold.

Camp site build fund

To assist in funding the extension to the camp site buildings.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,896	10,597
Subscriptions	31,357	28,143
Membership subs refunds	239	320
Camp site	12,189	3,790
Group closures	35,478	2,131
	<hr/>	<hr/>
	101,159	44,981
Other trading activities		
Shop income	886	245
Investment income		
Bank interest	11	38
Charibond - 3959 shares, gross	93	119
Charifund - 435 shares, gross	326	281
	<hr/>	<hr/>
	430	438
Total incoming resources	<hr/> 102,475	<hr/> 45,664
EXPENDITURE		
Other trading activities		
Purchases - Scout shop	528	279
Charitable activities		
Water	313	309
Insurance	2,111	2,087
Light & heat	2,261	1,232
Cleaning	1,283	183
Repairs & maintenance	18,797	3,651
Telephone	614	-
Computer costs	-	1,253
Motor expenses	1,113	564
General expenses	1,165	962
Campsite build costs	1,064	-
Waste disposal	2,109	492
World Scout Jamboree	3,000	-
Grants to institutions	45,038	26,143
	<hr/>	<hr/>
	78,868	36,876
Support costs		
Management		
Rates and water	457	-
Carried forward	457	-

This page does not form part of the statutory financial statements

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
Management		
Brought forward	457	-
Postage and stationery	602	98
Motor & travelling	423	483
Sundries	376	441
Independent Examiner	1,380	816
Bank interest	98	69
Legal expenses	-	2,117
Suspended groups	913	3,385
Service crew & District	121	46
Long leasehold	7,500	7,500
	<hr/>	<hr/>
	11,870	14,955
	<hr/>	<hr/>
Total resources expended	91,266	52,110
	<hr/>	<hr/>
Net income/(expenditure) before gains and losses	11,209	(6,446)
	<hr/>	<hr/>
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	250	1,218
	<hr/>	<hr/>
Net income/(expenditure)	11,459	(5,228)
	<hr/> <hr/>	<hr/> <hr/>

Torbay District Scout Council

England & Wales - Charity number 1027059

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
TORBAY DISTRICT SCOUT COUNCIL

Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

TORBAY DISTRICT SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

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TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We act on behalf of The Scout Association by supporting Scouting in the Scout District of Torbay. Thus supporting the aims of Scouting, to aid the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

Public benefit

The trustees are aware of the Charity Commission guidance on Public Benefit, and are satisfied that all activities undertaken provide benefit to the public.

The District team is proud that no Scout should be excluded from activities by reason of hardship or disability. A small bursary fund is maintained to help in such cases.

Grantmaking

Grants are only made for Scouting purposes, and may include help with kit, uniforms and activities. All grants are reviewed on their merit by the District Executive and remain confidential.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee of the Scout Council continues to support a wide range of activities for young people in all sections of the Scouting family (Beavers, Cubs, Scouts and Explorers). These range from basic skills in communication, first aid, cooking and fire lighting to greenfield camping, expeditions and hiking. Water activities include swimming, sailing and canoeing.

Due to the COVID pandemic there was very little face to face Scouting during the current year. A limited amount of maintenance and improvement works were undertaken at the Campsite during the year.

Torbay Scout Shop returned a net income of a loss of £34.

Explorer sections in Torbay are not directly reportable to Torbay District Scout Council but to their respective Scout Groups. Their finances are therefore included within those of their respective Groups.

The census in January 2021 recorded a total of 477 youth members; (88 Beavers, 130 Cubs, 188 Scouts and 71 Explorers). The previous year 2020 recorded total of 639 young people.

FINANCIAL REVIEW

Reserves policy

Reserves are always maintained to be sufficient to meet at least 6 months running costs and is regularly reviewed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scouting Association was granted a Royal Charter on 4th January 1912, which is the charity's governing document. Torbay District Scout Council was registered in 1993 at the Charity Commission.

Organisational structure

The leadership team is led by the District Commissioner (appointed by the County Commissioner) supported by Assistant District Commissioners (appointed locally). Oversight is exercised by, and administrative decisions are taken by an executive committee, including the District Commissioner, a nominated chairman and members elected annually by representatives of the body of Scouting in Torbay.

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

Scouting activities are subject to the overall control of the District Commissioner with reporting requirements that designated activities must be planned and notified according to nationally agreed guidelines. All activities are risk assessed and all leaders are specifically qualified for the activities that they lead. Such qualifications are subject to ongoing review and assessment. Scouting activities carry an inherent risk so these procedures are rigorously adhered to.

Safeguarding

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and safeguarding. All Scout leaders and helpers are required to maintain a DBS clearance. Safeguarding is taken very seriously in the Scout Movement. All adult members undergo DBS checks and are required to undergo regular safeguarding training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1027059

Principal address

Flat 5 Fairlawns
10 Elmsleigh Park
Paignton
Devon
TQ4 5AT

Trustees

P Bailiss District Commissioner
G Cowell
R J Edinborough Honorary Treasurer
Mrs E Harrison
J Harrison
R Hill District Chairman
S Pearce District Secretary
A Spalding
N Spalding

Independent Examiner

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

Solicitors

Wollen Michelmore

Bankers

CAF Bank

Camp address

Torbay Borough Camp Site
Eastfield Lane
Torquay
Devon

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 13 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R J Edinborough', written in a cursive style.

R J Edinborough - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TORBAY DISTRICT SCOUT COUNCIL

Independent examiner's report to the trustees of Torbay District Scout Council

I report to the charity trustees on my examination of the accounts of Torbay District Scout Council (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Barrett
FCA FCIE
Barretts
Chartered Accountants &
Chartered Tax Advisers
22 Union Street
Newton Abbot
Devon
TQ12 2JS

11 October 2021

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		44,982	(1)	44,981	82,063
Other trading activities	2	245	-	245	12,094
Investment income	3	438	-	438	583
Total		45,665	(1)	45,664	94,740
EXPENDITURE ON					
Raising funds		279	-	279	10,529
Charitable activities					
General Expenses		42,656	-	42,656	62,106
Scouting Activities		9,175	-	9,175	24,513
Total		52,110	-	52,110	97,148
Net gains/(losses) on investments		-	1,218	1,218	(1,500)
NET INCOME/(EXPENDITURE)		(6,445)	1,217	(5,228)	(3,908)
RECONCILIATION OF FUNDS					
Total funds brought forward		152,285	31,671	183,956	187,864
TOTAL FUNDS CARRIED FORWARD		145,840	32,888	178,728	183,956

The notes form part of these financial statements

TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	77,712	-	77,712	85,212
CURRENT ASSETS					
Stocks	7	9,759	-	9,759	9,759
Debtors	8	-	-	-	2,318
Investments	9	-	11,295	11,295	10,077
Cash at bank and in hand		85,678	21,593	107,271	105,369
		<u>95,437</u>	<u>32,888</u>	<u>128,325</u>	<u>127,523</u>
CREDITORS					
Amounts falling due within one year	10	(27,309)	-	(27,309)	(28,779)
NET CURRENT ASSETS		<u>68,128</u>	<u>32,888</u>	<u>101,016</u>	<u>98,744</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>145,840</u>	<u>32,888</u>	<u>178,728</u>	<u>183,956</u>
NET ASSETS		<u>145,840</u>	<u>32,888</u>	<u>178,728</u>	<u>183,956</u>
FUNDS					
Unrestricted funds	11			145,840	152,285
Restricted funds				32,888	31,671
TOTAL FUNDS				<u>178,728</u>	<u>183,956</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2021 and were signed on its behalf by:



R J Edinborough - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 21 years lease
Plant and machinery	- 20% on reducing balance

The Borough acquired the Scout Hut at the rear of Pembroke Road, Ellacombe which is freehold property, after the closure of the 9th Torbay Scout Group. No value is included in these accounts but the property is insured for £90,000.

Long Leasehold Improvements

The Borough has occupied the Campsite in Easterfield Lane for many years and signed a new 21 year lease with Torbay Council in February 2011. The cost of the buildings was fully amortised by the end of the previous lease. The cost of the Centenary Hall and the recent building works have been capitalised and are being amortised over the life of the new lease at £7,500 per annum. The figure will be charged annually until the costs have been fully amortised and may be increased if any further building work is capitalised during the life of the current lease. The buildings are currently insured for £560,000.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	245	12,094

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	38	109
Charibond - 3959 shares, gross	119	111
Charifund - 435 shares, gross	281	363
Total	438	583

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Trustees out of pocket expenses are as follows:

	2020	2019
	£	£
Travel & accommodation	1,266	1,917
Postage & telephone	15	14
Total	1,281	1,931

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,063	-	82,063
Other trading activities	12,094	-	12,094
Investment income	583	-	583
Total	94,740	-	94,740
EXPENDITURE ON			
Raising funds	10,529	-	10,529
Charitable activities			
General Expenses	62,106	-	62,106
Scouting Activities	24,513	-	24,513
Total	97,148	-	97,148
Net gains/(losses) on investments	-	(1,500)	(1,500)
NET INCOME/(EXPENDITURE)	(2,408)	(1,500)	(3,908)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	154,693	33,171	187,864
TOTAL FUNDS CARRIED FORWARD	<u>152,285</u>	<u>31,671</u>	<u>183,956</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>152,712</u>	<u>48,150</u>	<u>200,862</u>
DEPRECIATION			
At 1 April 2020	<u>67,500</u>	<u>48,150</u>	<u>115,650</u>
Charge for year	<u>7,500</u>	-	<u>7,500</u>
At 31 March 2021	<u>75,000</u>	<u>48,150</u>	<u>123,150</u>
NET BOOK VALUE			
At 31 March 2021	<u>77,712</u>	-	<u>77,712</u>
At 31 March 2020	<u>85,212</u>	-	<u>85,212</u>

7. STOCKS

	2021 £	2020 £
Stocks	<u>9,759</u>	<u>9,759</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>-</u>	<u>2,318</u>

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

9. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Unlisted investments	<u>11,295</u>	<u>10,077</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>27,309</u>	<u>28,779</u>

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	152,285	(6,445)	145,840
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	29	1,217	1,246
Camp site build fund	30,000	-	30,000
	<u>31,671</u>	<u>1,217</u>	<u>32,888</u>
TOTAL FUNDS	<u>183,956</u>	<u>(5,228)</u>	<u>178,728</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	45,665	(52,110)	-	(6,445)
Restricted funds				
Revaluation reserve for Investments	(1)	-	1,218	1,217
TOTAL FUNDS	<u>45,664</u>	<u>(52,110)</u>	<u>1,218</u>	<u>(5,228)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	154,693	(2,408)	152,285
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,529	(1,500)	29
Camp site build fund	30,000	-	30,000
	<u>33,171</u>	<u>(1,500)</u>	<u>31,671</u>
TOTAL FUNDS	<u>187,864</u>	<u>(3,908)</u>	<u>183,956</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	94,740	(97,148)	-	(2,408)
Restricted funds				
Revaluation reserve for Investments	-	-	(1,500)	(1,500)
	<u>94,740</u>	<u>(97,148)</u>	<u>(1,500)</u>	<u>(3,908)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	154,693	(8,853)	145,840
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,529	(283)	1,246
Camp site build fund	30,000	-	30,000
	<u>33,171</u>	<u>(283)</u>	<u>32,888</u>
TOTAL FUNDS	<u>187,864</u>	<u>(9,136)</u>	<u>178,728</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	140,405	(149,258)	-	(8,853)
Restricted funds				
Revaluation reserve for Investments	(1)	-	(282)	(283)
TOTAL FUNDS	<u>140,404</u>	<u>(149,258)</u>	<u>(282)</u>	<u>(9,136)</u>

Purposes of restricted funds

Jamboree Fund

To enable grants to be made to Scouts attending future Jamborees.

Bursary

Bursary is used to support Scouts in need.

Revaluation reserve for investments

Unrealised profits or losses on the revaluation on investments which can not be expended until the investments are sold.

Camp site build fund

To assist in funding the extension to the camp site buildings.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,597	2,155
Subscriptions	28,143	32,909
Membership subs refunds	320	342
Scouting activities	-	931
Camp site	3,790	33,936
Group closures	2,131	11,790
	<hr/>	<hr/>
	44,981	82,063
Other trading activities		
Shop income	245	12,094
Investment income		
Bank interest	38	109
Charibond - 3959 shares, gross	119	111
Charifund - 435 shares, gross	281	363
	<hr/>	<hr/>
	438	583
Total incoming resources	<hr/> 45,664	<hr/> 94,740
EXPENDITURE		
Other trading activities		
Purchases - Scout shop	279	9,736
Stock movement	-	793
	<hr/>	<hr/>
	279	10,529
Charitable activities		
Scouting event costs	-	1,380
Water	309	951
Insurance	2,087	2,034
Light & heat	1,232	4,296
Cleaning	183	1,680
Repairs & maintenance	3,651	9,389
Telephone	-	569
Computer costs	1,253	879
Motor expenses	564	1,802
General expenses	962	3,008
Campsite build costs	-	3,507
Waste disposal	492	889
District camps	-	4,707
Grants to institutions	26,143	22,701
	<hr/>	<hr/>
	36,876	57,792

This page does not form part of the statutory financial statements

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
Support costs		
Management		
Rates and water	-	931
Postage and stationery	98	291
Motor & travelling	483	1,487
Sundries	441	803
Independent Examiner	816	792
Bank interest	69	66
Legal expenses	2,117	-
Suspended groups	3,385	12,750
Service crew & District	46	127
Long leasehold	7,500	7,500
Plant and machinery	-	4,080
	<u>14,955</u>	<u>28,827</u>
Total resources expended	<u>52,110</u>	<u>97,148</u>
Net expenditure before gains and losses	(6,446)	(2,408)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>1,218</u>	<u>(1,500)</u>
Net expenditure	<u>(5,228)</u>	<u>(3,908)</u>

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