

# NORTH DEVON DISTRICT SCOUT COUNCIL

England & Wales · Charity number 290640

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1984-11-19

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

## Contact

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**Address** 3 Meteor Walk  
Barnstaple  
Devon  
EX32 7HY

**Phone** 07582769648

**Email** [treasurer@nndistrictscouts.org.uk](mailto:treasurer@nndistrictscouts.org.uk)

**Website** [northdevonscouts.org](http://northdevonscouts.org)

## Activities

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**Objects:** THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPALS OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** To promote 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 by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£111,707	£100,636	-	-
2024-03-31	£105,263	£96,041	-	-
2023-03-31	£92,132	£71,569	-	-
2022-03-31	£54,832	£64,086	-	-
2021-03-31	£30,791	£31,175	-	-

## Trustees

Name	Role	Appointed
<b>Daniel Smith</b>	Chair	2023-07-13
Alison Homa		2018-07-13
JOHN JARVIS		2025-09-29
Jack Partridge		2025-09-18
Margaret Jarvis		2025-09-18
Mark Etheridge		2016-07-20
Martin Bray		2025-09-18
Matthew Cole		2023-07-13
Matthew Lavercombe		2022-09-22
Oliver Hamley		2025-09-18
Phil Gladwin		2023-07-13

**NORTH DEVON DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 290640

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# Accounts

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Charity registration number: 290640

# North Devon District Scout Council

Report of the Trustees and Unaudited Financial Statements

for the year ended 31 March 2025

**NORTH DEVON DISTRICT SCOUT COUNCIL  
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**NORTH DEVON DISTRICT SCOUT COUNCIL  
REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Chairman</b>	Mr Daniel Smith
<b>Trustees</b>	Mrs Caroline Channing, (Resigned 12/09/2024) Mr Matthew Cole Mr Mark Etheridge Mr Phil Gladwin Mrs Alison Homa Mr Matthew Lavercombe ACA Mr Norman Rider, (Appointed 12/09/2024) Mr Daniel Smith Mr Jack Tighe, (Resigned 29/01/2025) Mrs Tracey Wallis, (Resigned 12/09/2024)
<b>Charity Registration Number</b>	290640
<b>Principal Office</b>	3 Meteor Walk Barnstaple Devon EX32 7HY
<b>Accountant</b>	Stevens & Willey Chartered Certified Accountants Grenville House 9 Boutport Street Barnstaple Devon EX31 1TZ

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **TRUSTEES' REPORT**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mrs Caroline Channing, (Resigned 12/09/2024)
- Mr Matthew Cole
- Mr Mark Etheridge
- Mr Phil Gladwin
- Mrs Alison Homa
- Mr Matthew Lavercombe ACA
- Mr Norman Rider, (Appointed 12/09/2024)
- Mr Daniel Smith
- Mr Jack Tighe, (Resigned 29/01/2025)
- Mrs Tracey Wallis, (Resigned 12/09/2024)

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **TRUSTEES' REPORT (CONTINUED)**

#### **Financial review**

During the year, the planned Transformation for Scouting nationally came into effect. This meant a number of changes in the way that we operate as well as managing a new membership system and more emphasis on governance for our Trustee Boards, formerly known as Executive Committees.

However, the charity continues to keep the young people at the heart of our core purpose. With the support of adult volunteers and the trustees the charity has been able to provide fun and adventurous activities in a safe manner for our young people.

Adult volunteers continues to be the charity's key asset without them none of the success from the charity's activities could be achieved.

The charity is fortunate to own Collard Bridge Campsite, a key asset in the charity's activities to achieve its objectives. The site continues to offer young people both locally and from afar, the ability to camp and take part in adventurous activities. The 2025 financial year was a successful year for the campsite with an increase in site bookings and activities although costs to maintain the site are also rising year on year. The campsite team was able to generate a surplus of £9,000 which will enable future development of the site to proceed.

Once again we showcased Scouting alongside our Girlguiding friends, at the North Devon Gang Show at the Landmark Theatre in Ilfracombe during February half term. The show was able to achieve its main objectives to allow young people the opportunity to perform on a professional stage, with 70 young people and leaders taking part in the show. Despite rising costs in the theatre industry, the show was able to return a surplus of £2,300 due to the hard work of the Gang show team made up over 30 volunteers.

Another successful year for both the Taw and Torridge Explorer units. Many of the young people taking part in Ten Tors and the Duke of Edinburgh awards as well as some young people working towards their King's Scout Award.

Our census figures for 2025 show a small increase in membership at 2.8% from 907 in 2024 to 933 in 2025. This is broadly in line with the expectations of the trustees. Support has been given to 1st North Devon Scout Group in order for them to open 2 new scout units in the year of which the trustees are pleased to see.

#### ***Policy on reserves***

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 the charity's expenditure for 24 months. The level of these reserves is carefully determined to ensure that there are sufficient resources to sustain the District's core charitable activities in the event that income or fundraising fall short. If the reserve level falls below the established target, the District Trustee Board will take proactive steps to restore it to the required level within 12 months, ensuring financial stability and the continued support of the District activities. This level of reserves has been maintained throughout the year.

#### ***Principal funding sources***

The principal funding source continues to be membership subscriptions.

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***Investment policy and objectives***

The District will primarily implement a low-risk investment strategy for its funds, focusing on preserving capital while ensuring a stable and secure return.

#### **Objectives and activities**

##### ***Objects and aims***

The charity's objects are to administer and support scouting activities throughout the North Devon District.

The focus of our activities remains those of the Scout movement and the support of a programme of youth orientated activities and events. This benefits young people by developing their self confidence and social, practical and life skills.

All young people aged between 4 and 25 are welcome as are our volunteers to whom we are most grateful for the many hours they spend.

##### ***Public benefit***

The trustees have paid due regard to guidance issued by the Charity commission in deciding what activities the charity should undertake.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### ***Use of volunteers***

All activities are carried out by volunteers.

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **TRUSTEES' REPORT (CONTINUED)**

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a trust established under its rules which are common to all Scouts.

The District's governing documents follow the constitution as agreed by the North Devon District Scout council. The charity will follow the byelaws, policies, rules and organisation of the Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 6.1 of the Scouting POR (Policy, Organisation and Rules).

##### ***Recruitment and appointment of trustees***

The Trustees are appointed in accordance with the policies, organisation and rule of the Scout Association (charity number 306101)

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **TRUSTEES' REPORT (CONTINUED)**

#### **Achievements and performance**

The main achievements of the charity in the year was the increase in membership of young people involved in the Scout Association in the North Devon District, along with the success of the North Devon Gang Show and increased use of the Collard Bridge Scout Campsite for scouting activities that provide our members with skills for life. All of which would have not been possible without the support and time of all adult volunteers of whom we are most grateful for.

#### **Plans for future periods**

##### *Aims and key objectives for future periods*

The Trustees have recognised the importance of maintaining and improving the Collard Bridge Campsite to ensure the District continues to provide skills for life and the ability for young people to experience a scout camp at an affordable cost. Funds in the next financial year have been directed to improving the toilet facilities and the removal of the condemned climbing towers with a view to improve the area in the short term. A long term, campsite regeneration team will be formed to achieve the objectives in future periods.

We continue to financially support any World Scout Jamboree participants and funds are available to Young People embarking on overseas adventures.

Approved by the trustees of the charity on 7 July 2025 and signed on its behalf by:



.....  
Mr Daniel Smith  
Chairman and trustee

**NORTH DEVON DISTRICT SCOUT COUNCIL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH DEVON DISTRICT SCOUT COUNCIL**

I report to the trustees on my examination of the accounts of North Devon District Scout Council for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of North Devon District Scout Council 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 North Devon District Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of North Devon District Scout Council 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 accounting 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.



.....  
Mr A P Kennard FCCA  
Stevens & Willey  
Chartered Certified Accountants

Grenville House  
9 Boutport Street  
Barnstaple  
Devon  
EX31 1TZ

Date: 8/7/25 .....

**NORTH DEVON DISTRICT SCOUT COUNCIL****RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted £	Total 2025 £	Total 2024 £
<b>Receipts from:</b>				
Donations and legacies		2,013	2,013	19,145
Charitable activities		84,125	84,125	66,905
Membership subscriptions		19,449	19,449	15,596
Investment income		1,233	1,233	1,935
Other income		4,887	4,887	1,682
Total income		<u>111,707</u>	<u>111,707</u>	<u>105,263</u>
<b>Payments:</b>				
Raising funds		(384)	(384)	(2,231)
Charitable activities		<u>(100,252)</u>	<u>(100,252)</u>	<u>23,603</u>
Total expenditure		<u>(100,636)</u>	<u>(100,636)</u>	<u>21,372</u>
Net movement in funds		11,071	11,071	126,635
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>525,878</u>	<u>525,878</u>	<u>399,243</u>
Total funds carried forward	8	<u>536,949</u>	<u>536,949</u>	<u>525,878</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 8.

**NORTH DEVON DISTRICT SCOUT COUNCIL**  
**(REGISTRATION NUMBER: 290640)**  
**ASSET AND LIABILITIES AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	5	305,000	305,000
<b>Current assets</b>			
Investments	6	85,000	85,000
Cash at bank and in hand	7	<u>146,949</u>	<u>135,878</u>
		<u>231,949</u>	<u>220,878</u>
<b>Net assets</b>		<u><u>536,949</u></u>	<u><u>525,878</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>536,949</u>	<u>525,878</u>
<b>Total funds</b>	8	<u><u>536,949</u></u>	<u><u>525,878</u></u>

The financial statements on pages 8 to 14 were approved by the trustees, and authorised for issue on 7 July 2025 and signed on their behalf by:



.....  
 Mr Mark Etheridge  
 Trustee



.....  
 Mr Daniel Smith  
 Chairman and Trustee

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **1 ACCOUNTING POLICIES**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

North Devon District Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

##### ***Investment income***

Investment income is recognised when the income is received.

##### ***Charitable activities***

Income from charitable activities includes income recognised on receipt of the settlement.

##### **Expenditure**

All expenditure is recognised once payment is made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised once the grant has been paid to the recipient.

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **(CONTINUED)**

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the cost of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

#### **Current asset investments**

Current asset investments are included at the lower of cost and net realisable value / market value.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## **NORTH DEVON DISTRICT SCOUT COUNCIL**

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

#### **2 TRUSTEES REMUNERATION AND EXPENSES**

During the year the charity made the following transactions with trustees:

**Mr Mark Etheridge**

£112 (2024: £137) of expenses were reimbursed to Mr Mark Etheridge during the year.  
Travel and programme expenses

**Mr Phil Gladwin**

£65 (2024: £Nil) of expenses were reimbursed to Mr Phil Gladwin during the year.  
Programme expenses

**Mrs Alison Homa**

£389 (2024: £115) of expenses were reimbursed to Mrs Alison Homa during the year.  
Programme expenses

**Mr Matthew Lavercombe ACA**

£404 (2024: £1,106) of expenses were reimbursed to Mr Matthew Lavercombe ACA during the year.  
Travel and programme expenses

**Mr Norman Rider**

£185 (2024: £Nil) of expenses were reimbursed to Mr Norman Rider during the year.  
Travel and printing expenses

**Mr Jack Tighe**

£320 (2024: £873) of expenses were reimbursed to Mr Jack Tighe during the year.  
Programme expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### **3 INDEPENDENT EXAMINER'S REMUNERATION**

	2025
	£
<b>Other fees to examiners</b>	
Independent examination fees	<u>1,740</u>

## NORTH DEVON DISTRICT SCOUT COUNCIL

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

#### 4 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

#### 5 TANGIBLE FIXED ASSETS

The land and buildings were valued by an independent valuer Underwood Wright Chartered Surveyors at a market value of £275,000 in 2023. The land was acquired for £17,000 (approx).

An Elliot portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £30,000 for a similar building.

#### 6 CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
CA investment - UK cash deposits bfwd	85,000	70,000
CA investment - UK cash deposits additions	-	15,000
	<u>85,000</u>	<u>85,000</u>

#### 7 CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash on hand	1,863	1,820
Cash at bank	95,361	73,118
Short-term deposits	49,725	60,940
	<u>146,949</u>	<u>135,878</u>

## NORTH DEVON DISTRICT SCOUT COUNCIL

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

#### 8 FUNDS

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Land & Buildings	305,000	-	-	305,000
District Funds	188,436	48,024	(43,283)	193,177
Scout Shop	1,259	1,130	(384)	2,005
Campsite	3,630	29,292	(23,510)	9,412
Gang Show	20,459	14,999	(14,094)	21,364
Explorers	7,094	18,262	(19,365)	5,991
	<u>525,878</u>	<u>111,707</u>	<u>(100,636)</u>	<u>536,949</u>

#### 9 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

**NORTH DEVON DISTRICT SCOUT COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31  
MARCH 2025**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Receipts from:</b>		
Donations and legacies (analysed below)	2,013	19,145
Charitable activities (analysed below)	84,125	66,905
Membership subscriptions (analysed below)	19,449	15,596
Investment income (analysed below)	1,233	1,935
Other income (analysed below)	4,887	1,682
<b>Total income</b>	<u>111,707</u>	<u>105,263</u>
<b>Payments:</b>		
Raising funds (analysed below)	(384)	(2,231)
Charitable activities (analysed below)	(100,252)	23,603
<b>Total expenditure</b>	<u>(100,636)</u>	<u>21,372</u>
<b>Net income</b>	<u>11,071</u>	<u>126,635</u>
Net movement in funds	11,071	126,635
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>525,878</u>	<u>399,243</u>
Total funds carried forward	<u><u>536,949</u></u>	<u><u>525,878</u></u>

**NORTH DEVON DISTRICT SCOUT COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i><b>Donations and legacies</b></i>		
District Funds	458	10,977
Campsite	-	1,452
Gang Show	1,555	129
Explorers	-	6,587
	<u>2,013</u>	<u>19,145</u>
<i><b>Charitable activities</b></i>		
District Funds	29,995	27,559
Campsite	29,272	19,414
Gang Show	12,652	14,465
Explorers	12,206	5,467
	<u>84,125</u>	<u>66,905</u>
<i><b>Membership subscriptions</b></i>		
Membership subscriptions - Net of County/HQ - Groups etc	14,152	12,452
Explorers	5,297	3,144
	<u>19,449</u>	<u>15,596</u>
<i><b>Investment income</b></i>		
District Funds	1,111	1,680
Campsite	16	45
Gang Show	104	203
Explorers	2	7
	<u>1,233</u>	<u>1,935</u>
<i><b>Other income</b></i>		
District Funds	-	208
Gang Show	688	432
Explorers	757	17
Scout Shop	1,130	793
Campsite	4	232
District Funds - Proceeds from sale of fixed assets	2,308	-
	<u>4,887</u>	<u>1,682</u>

**NORTH DEVON DISTRICT SCOUT COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i>Raising funds</i>		
Scout Shop	(384)	(2,231)
	<u>(384)</u>	<u>(2,231)</u>
<i>Charitable activities</i>		
District Funds - Youth programme & adult support	(34,595)	(34,675)
Campsite - Running costs	(18,557)	(24,282)
Gang Show - Youth programme & adult support	(12,217)	(14,905)
Explorers - Youth programme & adult support	(14,733)	(11,702)
District Funds - Administration	(275)	(797)
Campsite - Administration	(1,927)	(1,920)
Gang Show - Administration	(584)	(517)
Explorers - Administration	(676)	(484)
(Gain)/loss on revaluation of tangible fixed assets	-	117,412
District Funds - Grant & Donations	-	(2,800)
District Funds - Equipment purchases	(6,673)	(670)
Campsite - Equipment purchases	(3,026)	-
Gang Show - Equipment purchases	(1,293)	-
Explorers - Equipment purchases	(3,956)	(1,057)
Independent examiner's fee	(1,740)	-
	<u>(100,252)</u>	<u>23,603</u>



## Trustees' Annual Report for the period

From 01 April 2024

To 31 March 2025

**Charity name:** North Devon District Scout Council

**Charity registration number:** 290640

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Maintained and developed the provision of Scouting across North Devon by investing in equipment, activities, events, and camps along with offering volunteer support. Enabled the development of key skills for life for the young people and adult member.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees consider that the charity remains in a sound financial position based on our receipts and payments accounts that have been independently examined. Our income has met our operational outgoings, with additional capital and development expenditure made against our reserves in line with our charitable purpose.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the district should income and fundraising activities fall short.
Amount of reserves held	Para 1.22	The District Trustee Board considers that the district should hold a sum equivalent to 24 months running costs, circa £85,000.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are the annual membership fee and occasional grant applications.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The District is a trust established under its rules which are common to all Scouts.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Policy, Organisation and Rules of the The Scout Association have provision for trustee induction and training of trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Scout Association is a federation of charities, within which the District sits. Principal contacts are separate charities at group level (below) and county level (above).
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	North Devon District Scout Council
Other name the charity uses	
Registered charity number	290640
Charity's principal address	3 Meteor Walk Barnstaple Devon, EX32 7HY

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Daniel Smith	Chair		North Devon District Scout Council
2	Caroline Channing	Secretary	01/04/2024 to 12/09/2024	North Devon District Scout Council
3	Tracey Wallis	Treasurer	01/04/2024 to 12/09/2024	North Devon District Scout Council
4	Alison Homa			North Devon District Scout Council
5	Jack Tighe		01/04/2024 to 29/01/2025	The Scout Association
6	Mark Etheridge			North Devon District Scout Council
7	Matthew Lavercombe	Treasurer (from 12/09/2024)		North Devon District Scout Council
8	Matt Cole			North Devon District Scout Council
9	Phil Gladwin			North Devon District Scout Council
10	Norman Rider		12/09/2024 to 31/03/2025	North Devon District Scout Council
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA
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## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Daniel Smith	Matthew Lavercombe
<b>Position (eg Secretary, Chair, etc)</b>	Chair	Treasurer

**Date**

**NORTH DEVON DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 290640

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# Accounts

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NORTH DEVON DISTRICT SCOUT COUNCIL

ACCOUNTS  
for the Year Ended 31 March 2024

Charity Registration Number 290640

**North Devon District Scout Council**

**Independent Examiners' Report to the Trustees**

I report on the accounts for the charity for the year ended 31st March 2024.

**Respective Responsibilities of Trustees and Examiners**

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and  
State whether particular matters have come to my attention.

**Basis of Independent Examiners' Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

**Independent Examiners' Statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s130 of the Act: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Smarter Accounting*

.....  
Smarter Accounting

10<sup>th</sup> July 2025

North Devon District Scout Council

Summary Receipts and Payments Account for the year ended 31 March 2024

	<b>2024</b>	<b>2023</b>
Total incoming resources	<b>105,263</b>	92,132
Total resources expended	96,041	71,569
Surplus / (deficit) for the financial period	<b>9,222</b>	20,563
Other recognised gains/ (losses)		
Gains and losses on revaluation of tangible assets	<b>117,412</b>	-
Funds at the start of the period	<b>399,244</b>	378,681
Funds at the end of the period	<b>525,878</b>	399,244

There were no gains or losses other than the movement in funds for the period.

The charity is not liable to tax on its net income.

The notes on pages 4 to 8 form an integral part of these accounts.

North Devon District Scout Council

Assets and Liabilities as at 31 March 2024

	Notes	2024	2023
Tangible Fixed Assets	5	305,000	187,588
Current Assets			
Short term Investments	6	85,000	70,000
Cash at bank and in hand	7	135,878	141,656
		<u>525,878</u>	<u>242,181</u>
 Total assets		<u>525,878</u>	<u>399,244</u>
 Income Funds			
Restricted funds			
Unrestricted funds	8	525,878	399,244
		<u>525,878</u>	<u>399,244</u>

The Financial statements were approved by the Trustees on <sup>10/07/25</sup> and signed on their behalf

~~M. Cavercombe~~

M. Cavercombe ACA

Treasurer

10/07/2025

## North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2024

### 1 Accounting Policies

#### (a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', Issued In March 2005, applicable accounting standards and the Charities Act 2011.

#### (b) Incoming Resources

Income from charitable activities includes income recognised on receipt of the settlement.

#### (c) Resources Expended

All expenditure is recognised once payment is made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

#### (d) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**North Devon District Scout Council**

Notes to the accounts for the year ended 31 March 2024

	<b>2024</b>	2023
2 Analysis of incoming resources		
Membership subscriptions:		
Net of amounts paid to County/HQ		
Groups etc	12,452	42,193
Explorers	3,144	2,430
Net membership subscriptions	15,596	44,623
Donations & Grants received		
District Funds	10,977	500
Campsite	1,452	834
Gangshow	129	1,307
Explorers	6,587	1,905
	19,145	4,546
Fundraising income	208	-
District Funds		
Campsite		
Scout Shop	793	721
Gangshow	432	674
Explorers	17	16
	1,450	1,411
Investment Income	1,680	567
District Funds		
Campsite	45	71
Gangshow	203	36
Explorers	7	7
	1,935	681
Incoming resources from charitable activities		
District Funds	27,559	15,581
Campsite	19,414	12,107
Gangshow	14,465	7,829
Explorers	5,467	2,154
	66,905	37,671

**North Devon District Scout Council**  
**Notes to the accounts for the year ended 31 March 2024 continued**

Other Incoming resources		
District Funds	-	-
Campsite	232	23
Gangshow	-	150
Explorers	-	3,027
	<u>232</u>	<u>3,200</u>
3. Analysis of resources expended		
Fundraising costs		
District Funds	-	-
Scout Shop	2,231	310
Campsite	-	-
Gangshow	-	-
Explorers	-	-
	<u>2,231</u>	<u>310</u>
Charitable activities		
Youth programme & adult support		
District Funds	34,676	17,656
Campsite – running costs	24,282	22,154
Gangshow	14,905	5,591
Explorers	11,702	8,411
Administration etc:		
District Funds	797	2,174
Campsite	1,920	1,834
Scout Shop	-	-
Gangshow	517	-
Explorers	484	809
Other expenditure:		
District Funds	-	-
Camp Site	-	-
Gangshow	-	-
Explorers	-	-
Target Club		3,697
Network		3,429
	<u>89,283</u>	<u>65,755</u>

Governance costs

Independent Examination fees	-	<u>840</u>
Grants & Donations		
District Funds	2,800	1,187-
Gangshow	-	-
Explorers	-	-
	<u>2,800</u>	<u>1,187</u>
Equipment Purchases		
District Funds	670	3,477
Campsite	-	-
Gangshow	-	-
Explorers	1,057	-
	<u>1,727</u>	<u>3,477</u>

**North Devon District Scout Council**

Notes to the accounts for the year ended 31 March 2024 continued

4 Expenses and fees  
Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	<b>2024</b>	<b>2023</b>
Total amount paid	£1,512	£1,191
Number of trustees who were paid expenses	7	4

Nature of expenses:- Travel, printing & equipment expenses

5 Tangible fixed assets

The land and buildings were valued by an independent valuer Underwood Wright Chartered Surveyors at a market value of £275,000 in 2023. The land was acquired for £17,000 (approx.).

An Elliott portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £30,000 for a similar building.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2024 continued

		2024	2023	
6	Short Term Investments			
	Virgin Money	-		70,000
	Hampshire Trust Bank	85,000		-
		85,000		70,000
7	Cash at bank and in hand	2024	2023	
		£	£	£
		Current Accounts	Deposit Accounts	Cash in hand
	District Funds	50,778	50,544	1,639
	Scout Shop	1,259	-	-
	Campsite	1,335	1,104	64
	Gangshow	11,169	9,292	-
	Explorers	6,168	-	117
	Other	2,409	-	-
		73,118	60,940	1,820
				141,656
	Total for the current year		£135,878	

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2024 continued**

**8 Movement of Funds**

Unrestricted Funds

	Balance brought forward	Incoming resources	Outgoing resources	Transfers	Additions	Gains/ (Losses)	Balance Carried Forward
Land & Buildings	187,588	-	-	-	-	117,412	305,000
District Funds	165,473	52,876	(38,943)	9,030	-	-	188,436
Scout Shop	2,697	793	(2,231)	-	-	-	1,259
Campsite	7,719	21,143	(26,202)	970	-	-	3,630
Gangshow	30,652	15,229	(15,422)	(10,000)	-	-	20,459
Explorers	5,115	15,222	(13,243)	-	-	-	7,094
	<b>399,244</b>	<b>105,263</b>	<b>(96,041)</b>	<b>-</b>	<b>-</b>	<b>117,412</b>	<b>525,878</b>

**9 Transactions with related parties**

No remuneration was paid to any of the Trustees nor were there any other related party transactions of a material nature.



## Trustees' Annual Report for the period

From 01 April 2023

To 31 March 2024

**Charity name:** North Devon District Scout Council

**Charity registration number:** 290640

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Maintained and developed the provision of Scouting across North Devon by investing in equipment, activities, events, and camps along with offering volunteer support. Enabled the development of key skills for life for the young people and adult member.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees consider that the charity remains in a sound financial position based on our receipts and payments accounts that have been independently examined. Our income has met our operational outgoings, with additional capital and development expenditure made against our reserves in line with our charitable purpose.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the district should income and fundraising activities fall short.
Amount of reserves held	Para 1.22	The District Trustee Board considers that the district should hold a sum equivalent to 24 months running costs, circa £85,000.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are the annual membership fee and occasional grant applications.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The District is a trust established under its rules which are common to all Scouts.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Policy, Organisation and Rules of the The Scout Association have provision for trustee induction and training of trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Scout Association is a federation of charities, within which the District sits. Principal contacts are separate charities at group level (below) and county level (above).
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	North Devon District Scout Council
Other name the charity uses	
Registered charity number	290640
Charity's principal address	4 Heppenstall Road Barnstaple Devon, EX32 7AX

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Daniel Smith	Chair (from 13/07/2023)	13/07/2023 – 31/03/2024	North Devon District Scout Council
2	Caroline Channing	Secretary		North Devon District Scout Council
3	Tracey Wallis	Treasurer		North Devon District Scout Council
4	Alison Homa			North Devon District Scout Council
5	Jack Tighe			The Scout Association
6	Mark Etheridge			North Devon District Scout Council
7	Steve Donohue			The Scout Association
8	George Paviour-Coward			North Devon District Scout Council
9	Margaret Jarvis		01/04/2023 – 13/07/2023	Steve Donohue (DC Nomination)
10	Matthew Lavercombe			North Devon District Scout Council
11	Matt Cole			North Devon District Scout Council
12	Phil Gladwin		13/07/2023 – 31/03/2024	North Devon District Scout Council
13	Kevan Runeckles			District Executive Committee (co-opted)
14	John Chidgey	Chair	01/04/2023 – 13/07/2023	North Devon District Scout Council
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

NA
----



## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Daniel Smith	Matthew Lavercombe
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date

**NORTH DEVON DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 290640

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# Accounts

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NORTH DEVON DISTRICT SCOUT COUNCIL

ACCOUNTS  
for the Year Ended 31 March 2023

Charity Registration Number 290640

NORTH DEVON DISTRICT SCOUT COUNCIL  
**Independent Examiners' Report to the Trustees**

I report on the accounts for the charity for the year ended 31st March 2023.

**Respective Responsibilities of Trustees and Examiners**

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 1.44(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
  - Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

**Basis of Independent Examiners' Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

**Independent Examiners' Statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:  
to keep accounting records in accordance with s130 of the Act; and  
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Smarter Accounting*

.....  
Smarter Accounting

10<sup>th</sup> July 2025

North Devon District Scout Council

Summary Receipts and Payments Account for the year ended 31<sup>st</sup> March 2023

	2023	2022 (restated)
Total incoming resources	92,132	25,807
Total resources expended	71,569	80,528
Surplus / (deficit) for the financial period	<u>20,563</u>	<u>(54,721)</u>
Funds at the start of the period	<u>378,681</u>	<u>433,402</u>
Funds at the end of the period	<u><u>399,244</u></u>	<u><u>378,681</u></u>

There were no gains or losses other than the movement in funds for the period.

The Charity is not liable to tax on its net income.

The notes on pages 4 to 8 form an integral part of these accounts.

North Devon District Scout Council

Asset and Liabilities as at 31 March 2023

	Notes	2023	2022 (restated)
Tangible Fixed Assets	5	187,588	187,588
Current Assets			
Short term investments	6	70,000	70,000
Cash at bank and in hand	7	141,656	121,093
		242,181	192,593
Total assets		399,244	378,681
Income Funds			
Restricted funds			
Unrestricted funds	8	399,244	378,681
		399,244	378,681

The Financial statements were approved by the Trustees on <sup>10/7/25</sup>..... and signed on their behalf

~~M. Lavercombe~~

M. Lavercombe ACA

Treasurer

10/07/2025

## Notes to the accounts for the year ended 31 March 2023

### 1. Accounting Policies

#### (a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

#### (b) Change of Accounting Policy

For the period ended 31 March 2023, the charity has adopted a voluntary change in accounting policy with respect to prepare the accounts on a receipts and payments basis. The impact of this change is that all income and expense will be recognised in the accounts when settlement is received or paid. The change from accrual basis will provide the Scout Council with more user friendly accounting information. This change has been applied retrospectively to the comparative figures for the financial year ended 31 March 2022 and they have been restated.

#### (c) Incoming Resources

Income from charitable activities includes income recognised on receipt of the settlement.

#### (d) Resources Expended

All expenditure is recognised once payment is made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

#### (e) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other Investment assets are included at trustees' best estimate of market value.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2023

	2023	2022 (restated)
<b>2 Analysis of incoming resources</b>		
Membership subscriptions:		
Net of amounts paid to County/HQ		
Groups etc	42,193	5,028
Explorers	2,430	(928)
Prior year adjustment – change in accounting policy		(29,025)
Net membership subscriptions	<u>44,623</u>	<u>(24,925)</u>
Donations & Grants received		
District Funds	500	-
Campsite	834	10,667
Gang show	1,307	-
Target Club		300
Explorers	1,905	-
Network	-	-
	<u>4,546</u>	<u>10,967</u>
Fundraising income		
District Funds		
Campsite		
Scout Shop	721	1,604
Gang show	674	-
Explorers	16	-
Target Club	-	1,050
	<u>1,411</u>	<u>2,694</u>
Investment Income		
District Funds	567	103
Campsite	71	3
Gang show	36	2
Explorers	7	-
	<u>681</u>	<u>108</u>
Incoming resources from charitable activities		
District Funds	15,581	330
Campsite	12,107	2,557
Gang show	7,829	-
Explorers	2,154	2,161
Target Club	-	354
Network		
	<u>37,671</u>	<u>5,402</u>

North Devon District Scout Council

Notes to the accounts for the year ended 31<sup>st</sup> March 2023 continued

Other Incoming resources		
District Funds	-	-
Campsite	23	-
Gang show	150	-
Explorers	3,027	-
	<u>3,200</u>	<u>-</u>
	<u><u>3,200</u></u>	<u><u>-</u></u>

**3 Analysis of resources expended**

Fundraising costs		
District Funds	-	-
Scout Shop	310	641
Campsite	-	-
Gang show	-	-
Explorers	-	-
	<u>310</u>	<u>641</u>
	<u><u>310</u></u>	<u><u>641</u></u>

Charitable activities		
Youth programme & adult support		
District Funds	17,656	4,127
Campsite — running costs	22,154	12,507
Gang show	5,591	-
Explorers	8,411	1,344
Target Club	-	585
Network	-	-

Administration etc		
District Funds incl prior period adj – change in A.P	2,174	(11,118)
Campsite	1,834	1,907
Scout Shop	-	-
Gang show	-	502
Explorers	809	519
Target Club	-	128
Network	-	-

Other expenditure:		
District Funds	-	-
Camp Site	-	-
Gang show	-	459
Explorers	-	-
Target Club	3,697	-
Network	3,429	-
	<u>65,755</u>	<u>10,960</u>
	<u><u>65,755</u></u>	<u><u>10,960</u></u>

Governance costs

Independent Examination fees	840	-
Grants & Donations		
District Funds	1,187	1,500
Gang show	-	-
Explorers	-	-
Network	-	-
	1,187	1,500
Equipment Purchases		
District Funds	3,477	11,916
Camp Site	--	18,498
Gang show	--	-
Explorers	--	--
Target	-	540-
Network	-	-
	<u>3,477</u>	<u>30,954</u>

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31<sup>st</sup> March 2023 continued**

**4 Expenses and fees**

Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	<b>2023</b>	<b>2022</b>
Total amount paid	£1,191	£1,191
Number of trustees who were paid expenses	4	4

Nature of expenses:-                      Travel, printing & equipment expenses

**5 Tangible fixed assets**

The land and buildings were valued by an independent valuer Norman J L Facey MA FRICS at a market value of £150,000 on 1<sup>st</sup> May 2011. The land was acquired for £17,000 (approx.).

An Elliott portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £37,588 for a similar building.

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31<sup>st</sup> March 2023 continued**

**6 Short term investments**

Virgin Money	70,000	70,000
	70,000	70,000

**7 Cash at bank and in hand**

	2023		2022	
	£	£	£	£
	Current Accounts	Deposit Accounts	Cash in hand	
District Funds	37,885	54,031	32	61,967
Scout Shop	2,697	-	-	2,286
Campsite	3,898	2,865	64	18,672
Gang show	11,564	19,089	-	26,248
Explorers	4,515	-	125	4,795
Target Club	-	-	-	3,696
Network	-	-	-	3,429
Other	4,891	-	-	-
	65,450	75,985	221	121,093

Total for the current year £141,656

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31<sup>st</sup> March 2023 continued**

8 Movement of Funds

Unrestricted

Funds

	Balance brought forward	Incoming resources	Outgoing resources	Transfers	Additions	Gains/ (Losses)	Balance Carried Forward
	£	£	£	£	£	£	£
Land & Buildings	187,588	-	-	-	-	-	187,588
<b>District Funds</b>	131,966	58,841	(25,334)	-	-	-	165,473
Scout Shop	2,286	721	(310)	-	-	-	2,697
<b>Campsite</b>	18,672	13,035	(23,988)	-	-	-	7,719
Gang show	26,247	9,996	(5,591)	-	-	-	30,652
Explorers	4,796	9,539	(9,220)	-	-	-	5,115
Target Chub	3,697	-	(3,697)	-	-	-	-
Network	3,429	-	(3,429)	-	-	-	-
	<u>378,681</u>	<u>92,132</u>	<u>(71,569)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>399,244</u>

9 Transactions with related parties

No remuneration was paid to any of the Trustees nor were there any other related party transactions of a material nature.



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From** 01 April 2022

**To** 31 March 2023

**Charity name:** North Devon District Scout Council

**Charity registration number:** 290640

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Maintained and developed the provision of Scouting across North Devon by investing in equipment, activities, events, and camps along with offering volunteer support. Enabled the development of key skills for life for the young people and adult member.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees consider that the charity remains in a sound financial position based on our receipts and payments accounts that have been independently examined. Our income has met our operational outgoings, with additional capital and development expenditure made against our reserves in line with our charitable purpose.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the district should income and fundraising activities fall short.
Amount of reserves held	Para 1.22	The District Trustee Board considers that the district should hold a sum equivalent to 24 months running costs, circa £70,000.
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are the annual membership fee and occasional grant applications.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The District is a trust established under its rules which are common to all Scouts.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Policy, Organisation and Rules of the The Scout Association have provision for trustee induction and training of trustees
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Scout Association is a federation of charities, within which the District sits. Principal contacts are separate charities at group level (below) and county level (above).
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	North Devon District Scout Council
Other name the charity uses	
Registered charity number	290640
Charity's principal address	1 Tavern Mews High Street Torrington Devon, EX38 8HN

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Chidgey	Chair		North Devon District Scout Council
2	Caroline Channing	Secretary		North Devon District Scout Council
3	Tracey Wallis	Treasurer (from 22/09/2022)		North Devon District Scout Council
4	Alison Homa			North Devon District Scout Council
5	Jack Tighe			The Scout Association
6	Mark Etheridge			North Devon District Scout Council
7	Steve Donohue			The Scout Association
8	George Paviour-Coward		22/09/2022 – 31/03/2023	North Devon District Scout Council
9	Margaret Jarvis		22/09/2022 – 31/03/2023	Steve Donohue (DC Nomination)
10	Matthew Lavercombe		22/09/2022 – 31/03/2023	North Devon District Scout Council
11	Matt Cole		21/01/2023 – 31/03/2023	District Executive Committee (co-opted)
12	Zoe Chance		21/01/2023 – 31/03/2023	District Executive Committee (co-opted)
13	Kevan Runeckles		21/01/2023 – 31/03/2023	District Executive Committee (co-opted)
14	Martin Bray		01/04/2022 – 22/09/2022	North Devon District Scout Council
15	Caroline Corfield	Treasurer	01/04/2022 – 22/09/2022	North Devon District Scout Council
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved



### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

#### Reason for non-disclosure of key personnel details

NA
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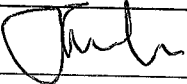
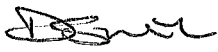
### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	JACK TIGHE	DANIEL SMITH
Position (eg Secretary, Chair, etc)	District Commissioner / Trustee	CHAIR

Date 12/08/2024

**NORTH DEVON DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 290640

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# Accounts

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**NORTH DEVON DISTRICT SCOUT COUNCIL**

**ACCOUNTS  
for the Year Ended 31 March 2022**

Charity Registration Number 290640

**North Devon District Scout Council**

**Independent Examiners' Report to the Trustees**

I report on the accounts for the charity for the year ended 31st March 2022.

**Respective Responsibilities of Trustees and Examiners**

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

**It is my responsibility to:**

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

**Basis of Independent Examiners' Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

**Independent Examiners' Statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Smarter Accounting

20-9-2022

**North Devon District Scout Council**

**Summary Income and Expenditure Account for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Total incoming resources</b>	<b>54,832</b>	<b>30,791</b>
Total resources expended	<b>64,086</b>	<b>31,175</b>
Surplus / (deficit) for the financial period	<b>(9,254)</b>	<b>(384)</b>
Funds at the start of the period	<b>433,401</b>	<b>443,785</b>
Funds at the end of the period	<b>424,147</b>	<b>433,401</b>

There were no gains or losses other than the movement in funds for the period.

The charity is not liable to tax on its net income.

The notes on pages 4 to 10 form an integral part of these accounts.

North Devon District Scout Council

Statement of Financial Position as at 31 March 2022

	Notes	2022 £	2021 £
<b>Tangible Fixed Assets</b>	5	<b>203,370</b>	<b>198,789</b>
<b>Current Assets</b>			
Debtors		29,025	26,745
Stocks	6	1,500	1,500
Short term investments	7	70,000	70,000
Cash at bank and in hand	8	121,093	137,208
		<b>221,618</b>	<b>235,453</b>
<b>Creditors: amounts falling due Within one year</b>		<b>840</b>	<b>840</b>
	9		
<b>Net Current Assets</b>		<b>220,778</b>	<b>234,613</b>
<b>Total assets less current liabilities</b>		<b>424,148</b>	<b>433,402</b>
<b>Income Funds</b>			
Restricted funds			
Unrestricted funds	10	424,148	433,402
		<b>424,148</b>	<b>433,402</b>

The Financial statements were approved by the Trustees on

and signed on their behalf

J CHIDGEY



C CORFIELD



23/09/2022

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2022

**1 Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

**(b) Incoming Resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**(c) Resources Expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings the aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**(d) Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

**(e) Fixed assets**

Individual fixed assets costing £2,000 or more are initially recorded at cost.

**(f) Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Plant and machinery    12.5% straight line basis

**(g) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2022

	2022	2021
	£	£
<b>2 Analysis of incoming resources</b>		
Membership subscriptions:		
Net of amounts paid to County/HQ		
Groups etc	5,828	783
Explorers	-928	-726
	<u>4,900</u>	<u>57</u>
	=====	=====
Donations & Grants received		
District Funds	-	3,270
Campsite	10,667	20,603
Gangshow	-	69
Target Club	-	-
Explorers	300	-
Network	-	-
	<u>10,967</u>	<u>23,942</u>
	=====	=====
Fundraising income		
District Funds	-	-
Campsite	-	-
Scout Shop	1,604	1,491
Gangshow	-	-
Explorers	-	-
Target Club	1,090	-
	<u>2,694</u>	<u>1,491</u>
	=====	=====
Investment Income		
District Funds	103	371
Campsite	3	11
Gangshow	2	5
	<u>108</u>	<u>388</u>
	=====	=====
Incoming resources from charitable activities		
District Funds	330	808
Campsite	2,557	224
Gangshow	-	-
Explorers	2,161	3,802
Target Club	354	-
Network	-	-
	<u>5,402</u>	<u>4,834</u>
	=====	=====

**North Devon District Scout Council**  
**Notes to the accounts for the year ended 31 March 2022 continued**

Other incoming resources		
District Funds	-	-
Campsite	-	-
Gangshow	-	80
Explorers	-	-
	<u>-</u>	<u>80</u>
	<u>=====</u>	<u>=====</u>
<b>3</b>	<b>Analysis of resources expended</b>	
Fundraising costs		
District Funds	-	-
Scout Shop (adjusted for stock movement)	2,141	1,061
Campsite	-	-
Gangshow	20	96
Explorers	-	-
	<u>2,161</u>	<u>1,157</u>
	<u>=====</u>	<u>=====</u>
Charitable activities		
Youth programme & adult support		
District Funds	4,127	1,027
Campsite – running costs	12,507	15,981
Gangshow	58	-
Explorers	1,344	3,166
Target Club	585	131
Network	-	-
Administration etc:		
District Funds	2,188	2,082
Campsite	1,907	2,280
Scout Shop	-	36
Gangshow	502	655
Explorers	519	535
Target Club	128	128
Network	-	-
Other expenditure:		
District Funds	-	2,503
Camp Site	-	1,417
Gangshow	459	-
Explorers	-	17
Target Club	-	-
	<u>24,324</u>	<u>29,958</u>
	<u>=====</u>	<u>=====</u>

Governance costs

Independent Examination fees	840	840
------------------------------	-----	-----

Grants & Donations

District Funds	1,500	-
Gangshow	-	60
Explorers	-	-
Network	-	-
	<u>1,500</u>	<u>5,343</u>

Equipment Purchases

District Funds	-	-
Campsite	1,326	-
Gangshow	-	-
Explorers	-	-
Target	540	-
Network	-	-
	<u>1,866</u>	<u>-</u>

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2022 continued**

**4 Expenses and fees**

Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	<b>2022</b>	<b>2021</b>
Total amount paid	£1,191	£1,191
Number of trustees who were paid expenses	4	4
Nature of expenses:-	Travel, printing & equipment expenses	

**5 Tangible fixed assets**

	Land & Buildings	Machinery	Total
Cost or valuation			
Balance brought forward	187,588	11,201	198,789
Additions	-	8,054	8,054
Revaluation	-	-	-
Depreciation	-	3,473	3,473
	<u>187,588</u>	<u>15,782</u>	<u>203,370</u>
	=====	=====	=====

The land and buildings were valued by an independent valuer Norman J L Facey MA FRICS at a market value of £150,000 on 1<sup>st</sup> May 2011. The land was acquired for £17,000 (approx.).

An Elliott portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £30,000 for a similar building.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2022 continued

		2022		2021
<b>6 Stock</b>				
	District Scout Shop	1,500		1,500
		<u>          </u>		<u>          </u>
	Valued at the lower of cost or market value			
<b>7 Short term investments</b>				
	Virgin Money	70,000		70,000
		<u>70,000</u>		<u>70,000</u>
		=====		=====
<b>8 Cash at bank and in hand</b>		<b>2022</b>		<b>2021</b>
		£		£
		Current		Cash in
		Accounts		hand
	District Funds	8,479	Deposit	97
	Scout Shop	2,286	Accounts	70,355
	Campsite	3,316	-	2,822
	Gangshow	7,195	15,299	57
	Explorers	3,935	19,053	-
	Target Club	3,696	654	206
	Network	3,399	-	-
		<u>32,306</u>	<u>88,485</u>	<u>302</u>
		=====	=====	<u>137,208</u>
				=====
	Total for the current year		£137,208	
<b>9 Creditors</b>				
		<b>2022</b>		<b>2021</b>
		£		£
	Creditors			
	Independent Examination fees	840		840
		<u>840</u>		<u>840</u>
		=====		=====

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2022 continued

10 Movement of Funds

Unrestricted Funds

	Balance brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Additions £	Gains/ (Losses) £	Balance Carried Forward £
Land & Buildings	187,588	-	-	-	-	-	187,588
Plant & Machinery	11,201	-	(3,473)	-	8,054	-	15,782
District Funds	166,259	33,306	(34,860)	-	(4554)	-	160,151
Scout Shop	4,322	1,605	(2,141)	-	-	-	3,786
Campsite	24,686	13,227	(15,741)	-	(3,500)	-	18,672
Gangshow	27,285	2	(1,040)	-	-	-	26,247
Explorers	5,126	5,018	(5,348)	-	-	-	4,796
Target Club	3,506	1,674	(1,483)	-	-	-	3,697
Network	3,429	-	-	-	-	-	3,429
	<u>433,402</u>	<u>54,832</u>	<u>(64,086)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>424,148</u>

11 Transactions with related parties

No remuneration was paid to any of the Trustees nor were there any other related party transactions of a material nature.



**NORTH DEVON DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 290640

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	01	April	2020		31	March	2021

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

7, Coles Court,	
ASHREIGNEY	
Devon	
<b>Postcode</b>	<b>EX18 7LH</b>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Caroline Corfield	Treasurer		North Devon District Scout Council (NDDSC)
2	John Chidgey	Chair		NDDSC
3	Caroline Channing	Secretary		NDDSC
4	Neil Corfield	District Commissioner		Scout Association
5	Martin Bray			NDDSC
6	Alison Homa			NDDSC
7	Jack Tighe			NDDSC
8	Alan Baker	Network Commissioner		Scout Association
9	Tracey Wallis			NDDSC
10	Mark Etheridge			NDDSC
11	Michael Corfield	Youth Commissioner		Scout Association
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Scout Association Policy Organisation and Rules
Trustee selection methods (eg. appointed by, elected by)	Appointed by Scout Association and Elected by NDDSC

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have been following full Covid guidance as per UK Government and Scout Association
---------------------------------------------------------------------------------------

**Summary of the objects of the charity set out in its governing document**

Scouting for all. Developing "Skills for Life"

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Maintain active scouting in North Devon for young people from the age of 4 through to our eldest member who in their 90's

All trustees have awareness and adhere to Charity Commission Guidelines.

All trustees complete training for Scout Association to be a trustee.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We give grants to those within our scouting district to help with financial aspects of attending activities, camps both in UK and internationally and to help with training.

We have specific policies as to how these grants are awarded.

Adhere to Scout Association Policy, Organisation and Rules and specific District Policies made by NDDSC

All our members are volunteers.

Annual membership is paid by all Youth Members (under 18) part of which stays in District to assist with running costs and set fees are forwarded to County and Headquarters but do pass through District Funds.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

Maintained Scouting within North Devon for young people from the age of 4 through to our eldest adult member who are in their 90's.

Provide a means for all to learn "Skills for Life"

Most of the year has been spent under Covid 19 restrictions and face to face scouting has not been possible.

Activities have been maintained by groups via online platforms such as Zoom and teams and our young people have continued to gained Scout Association Awards and Badges.

We have aimed to keep our young people engaged.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

Reserves are held for the use on grants and equipment for use within the Scouting District and to cover any shortfall in funding of events and activities.

**Details of any funds materially in deficit**

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Through and annual membership fee Campsite has received Grants through government via Business Rates Grants. These have helped to maintain ongoing maintenance that has been required.

## Section F Other optional information

This form has been digitally signed due to Covid restriction  
AGM held via Zoom

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	Caroline Corfield	Caroline Channing
	<b>Full name(s)</b> Caroline Corfield	Caroline Channing
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	Secretary
	<b>Date</b>	11/09/2021

**NORTH DEVON DISTRICT SCOUT COUNCIL**

**ACCOUNTS  
for the Year Ended 31 March 2021**

Charity Registration Number 290640

**North Devon District Scout Council**  
**Independent Examiners' Report to the Trustees**

I report on the accounts for the charity for the year ended 31st March 2021.

**Respective Responsibilities of Trustees and Examiners**

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

**It is my responsibility to:**

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.


**Basis of Independent Examiners' Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

**Independent Examiners' Statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s130 of the Act: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Smarter Accounting

**North Devon District Scout Council**

**Summary Income and Expenditure Account for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Total Incoming resources</b>	<b>30,791</b>	<b>102,010</b>
<b>Total resources expended</b>	<b>31,175</b>	<b>111,452</b>
<b>Surplus / (deficit) for the financial period</b>	<b>(384)</b>	<b>(9,442)</b>
<hr/>		
<b>Funds at the start of the period</b>	<b>443,785</b>	<b>443,227</b>
<hr/>		
<b>Funds at the end of the period</b>	<b>433,401</b>	<b>433,785</b>

There were no gains or losses other than the movement in funds for the period.

The charity is not liable to tax on its net income.

The notes on pages 4 to 10 form an integral part of these accounts.

**North Devon District Scout Council**  
**Statement of Financial Position as at 31 March 2021**

	Notes	2021 £	2020 £
<b>Tangible Fixed Assets</b>	5	<u>198,789</u>	<u>194,867</u>
<b>Current Assets</b>			
Debtors		26,745	29,267
Stocks	6	1,500	2,200
Short term investments	7	70,000	70,000
Cash at bank and in hand	8	<u>137,208</u>	<u>138,291</u>
		<b>235,453</b>	<b>247,530</b>
<b>Creditors: amounts falling due Within one year</b>		<b>840</b>	<b>840</b>
	9		
<b>Net Current Assets</b>		<u>234,613</u>	<u>238,918</u>
<b>Total assets less current liabilities</b>		<u><b>433,402</b></u>	<u><b>433,785</b></u>
<b>Income Funds</b>			
Restricted funds		-	-
Unrestricted funds	10	433,402	433,785
		<u><b>433,402</b></u>	<u><b>433,785</b></u>

The Financial statements were approved by the Trustees on 21/7/20 and signed on their behalf

J CHIDGEY



C CORFIELD



**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2021**

**1 Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

**(b) Incoming Resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**(c) Resources Expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings the aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**(d) Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

**(e) Fixed assets**

Individual fixed assets costing £2,000 or more are initially recorded at cost.

**(f) Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Plant and machinery 12.5% straight line basis

**(g) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2021

	2021	2020
	£	£
<b>2 Analysis of incoming resources</b>		
Membership subscriptions:		
Net of amounts paid to County/HQ		
Groups etc	783	8,208
Explorers	-726	4,690
	<u>57</u>	<u>12,898</u>
	=====	=====
Donations & Grants received		
District Funds	3,270	2,045
Campsite	20,603	-
Gangshow	69	422
Target Club	-	750
Explorers	-	6,071
Network	-	150
	<u>23,942</u>	<u>9,438</u>
	=====	=====
Fundraising income		
District Funds	-	-
Campsite	-	-
Scout Shop	1,491	4,042
Gangshow	-	1,963
Explorers	-	1,338
Target Club	-	-
	<u>1,491</u>	<u>7,343</u>
	=====	=====
Investment Income		
District Funds	371	612
Campsite	11	46
Gangshow	5	12
	<u>388</u>	<u>669</u>
	=====	=====
Incoming resources from charitable activities		
District Funds	808	16,760
Campsite	224	23,354
Gangshow	-	13,410
Explorers	3,802	11,848
Target Club	-	2,301
Network	-	3,574
	<u>4,834</u>	<u>71,247</u>
	=====	=====

**North Devon District Scout Council**  
**Notes to the accounts for the year ended 31 March 2021 continued**

Other incoming resources		
District Funds	-	40
Campsite	-	30
Gangshow	80	250
Explorers	-	93
	<u>80</u>	<u>413</u>
	=====	=====

**3 Analysis of resources expended**

Fundraising costs		
District Funds	-	-
Scout Shop (adj. for stock movement)	1,061	4,570
Campsite	-	-
Gangshow	96	307
Explorers	-	-
	<u>1,157</u>	<u>4,877</u>
	=====	=====

Charitable activities

Youth programme & adult support		
District Funds	1,027	13,935
Campsite – running costs	15,981	24,242
Gangshow	-	17,366
Explorers	3,166	19,169
Target Club	131	649
Network	-	3,707

Administration etc:

District Funds	2,082	476
Campsite	2,280	2,525
Scout Shop	36	64
Gangshow	655	767
Explorers	535	4,231
Target Club	128	164
Network	-	-

Other expenditure:

District Funds	2,503	4,117
Camp Site	1,417	-
Scout Shop	-	64
Explorers	17	180
Target Club	-	220
	<u>29,958</u>	<u>92,070</u>
	=====	=====

Governance costs

Independent Examination fees	840	840
------------------------------	-----	-----

Grants & Donations

District Funds	-	5,343
Gangshow	60	-
Explorers	-	-
Network	-	-
	<u>60</u>	<u>5,343</u>
	=====	=====

Equipment Purchases

District Funds	-	692
Campsite	-	1,513
Gangshow	-	126
Explorers	-	4,297
Target	-	1,612
Network	-	82
	<u>-</u>	<u>8,322</u>
	-	=====

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2020 continued**

**4 Expenses and fees**  
Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	<b>2021</b>	<b>2020</b>
Total amount paid	£1,191	£1,191
Number of trustees who were paid expenses	4	4
Nature of expenses:-	Travel, printing & equipment expenses	

<b>5 Tangible fixed assets</b>	<b>Land &amp; Buildings</b>	<b>Machinery</b>	<b>Total</b>
Cost or valuation			
Balance brought forward	187,588	7,280	194,868
Additions	-	6,388	6,388
Revaluation	-	-	-
Depreciation	-	2,467	2,467
	<u>187,588</u>	<u>11,201</u>	<u>198,789</u>
	=====	=====	=====

The land and buildings were valued by an independent valuer Norman J L Facey MA FRICS at a market value of £150,000 on 1<sup>st</sup> May 2011. The land was acquired for £17,000 (approx.).

An Elliott portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £30,000 for a similar building.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2021 continued

		2020			2020
6	<b>Stock</b>				
	District Scout Shop	1,500			2,200
		<u>          </u>			<u>          </u>
	Valued at the lower of cost or market value				
7	<b>Short term investments</b>				
	Virgin Money	70,000			70,000
		<u>70,000</u>			<u>70,000</u>
		=====			=====
8	<b>Cash at bank and in hand</b>		<b>2021</b>		<b>2020</b>
		£	£	£	£
		Current	Deposit	Cash in	
		Accounts	Accounts	hand	
	District Funds	6,970	63,376	9	65,747
	Scout Shop	2,822	-	-	1,728
	Campsite	9,332	15,297	57	29,912
	Gangshow	8,235	19,051	-	27,942
	Explorers	4,235	654	235	5,768
	Target Club	3,506	-	-	3,765
	Network	3,394	-	35	3,429
		<u>38,494</u>	<u>98,378</u>	<u>336</u>	<u>138,291</u>
		=====	=====	=====	=====
	Total for the current year		£137,208		
9	<b>Creditors</b>		<b>2021</b>		<b>2020</b>
			£		£
	Creditors				
	Independent Examination fees		840		840
			<u>840</u>		<u>840</u>
			=====		=====

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2021 continued**

**10 Movement of Funds**

Unrestricted Funds

	Balance brought forward	Incoming resources	Outgoing resources	Transfers	Additions	Gains/ (Losses)	Balance Carried Forward
	£	£	£	£	£	£	£
Land & Buildings	187,588	-	-	-	-	-	187,588
Plant & Machinery	7,280	-	(2,467)	-	6,388	-	11,201
District Funds	164,174	5,232	(3,145)	-	-	-	157,406
Scout Shop	3,928	1,491	(1,097)	-	-	-	4,322
Campsite	29,912	20,838	(19,678)	-	(6,388)	-	31,072
Gangshow	27,942	154	(811)	-	-	-	27,285
Explorers	5,768	3,076	(3,718)	-	-	-	5,126
Target Club	3,765	-	(259)	-	-	-	3,506
Network	3,429	-	-	-	-	-	3,429
	<u>433,786</u>	<u>30,791</u>	<u>(31,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,402</u>

**11 Transactions with related parties**

No remuneration was paid to any of the Trustees nor were there any other related party transactions of a material nature.



**NORTH DEVON DISTRICT SCOUT COUNCIL**

**ACCOUNTS  
for the Year Ended 31 March 2021**

Charity Registration Number 290640

**North Devon District Scout Council**  
**Independent Examiners' Report to the Trustees**

I report on the accounts for the charity for the year ended 31st March 2021.

**Respective Responsibilities of Trustees and Examiners**

The Trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

**It is my responsibility to:**

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

**Basis of Independent Examiners' Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

**Independent Examiners' Statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s130 of the Act: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Smarter Accounting*

Smarter Accounting

**North Devon District Scout Council**

**Summary Income and Expenditure Account for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Total Incoming resources</b>	<b>30,791</b>	<b>102,010</b>
<b>Total resources expended</b>	<b>31,175</b>	<b>111,452</b>
<b>Surplus / (deficit) for the financial period</b>	<b>(384)</b>	<b>(9,442)</b>
<hr/>		
<b>Funds at the start of the period</b>	<b>443,785</b>	<b>443,227</b>
<hr/>		
<b>Funds at the end of the period</b>	<b>433,401</b>	<b>433,785</b>

There were no gains or losses other than the movement in funds for the period.

The charity is not liable to tax on its net income.

The notes on pages 4 to 10 form an integral part of these accounts.

**North Devon District Scout Council**  
**Statement of Financial Position as at 31 March 2021**

	Notes	2021 £	2020 £
<b>Tangible Fixed Assets</b>	5	<u>198,789</u>	<u>194,867</u>
<b>Current Assets</b>			
Debtors		26,745	29,267
Stocks	6	1,500	2,200
Short term investments	7	70,000	70,000
Cash at bank and in hand	8	<u>137,208</u>	<u>138,291</u>
		<b>235,453</b>	<b>247,530</b>
<b>Creditors: amounts falling due Within one year</b>		<b>840</b>	<b>840</b>
	9		
<b>Net Current Assets</b>		<u>234,613</u>	<u>238,918</u>
<b>Total assets less current liabilities</b>		<u><b>433,402</b></u>	<u><b>433,785</b></u>
<b>Income Funds</b>			
Restricted funds		-	-
Unrestricted funds	10	433,402	433,785
		<u><b>433,402</b></u>	<u><b>433,785</b></u>

The Financial statements were approved by the Trustees on 21/7/20 and signed on their behalf

J CHIDGEY



C CORFIELD



**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2021**

**1 Accounting Policies**

**(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

**(b) Incoming Resources**

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**(c) Resources Expended**

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Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised once the recipient of the grant has provided the specific service or output.

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Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**(d) Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

**(e) Fixed assets**

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**(f) Depreciation**

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**(g) Investments**

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North Devon District Scout Council

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	£	£
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Membership subscriptions:		
Net of amounts paid to County/HQ		
Groups etc	783	8,208
Explorers	-726	4,690
Net membership subscriptions	<u>57</u>	<u>12,898</u>
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District Funds	3,270	2,045
Campsite	20,603	-
Gangshow	69	422
Target Club	-	750
Explorers	-	6,071
Network	-	150
	<u>23,942</u>	<u>9,438</u>
	=====	=====
Fundraising income		
District Funds	-	-
Campsite	-	-
Scout Shop	1,491	4,042
Gangshow	-	1,963
Explorers	-	1,338
Target Club	-	-
	<u>1,491</u>	<u>7,343</u>
	=====	=====
Investment Income		
District Funds	371	612
Campsite	11	46
Gangshow	5	12
	<u>388</u>	<u>669</u>
	=====	=====
Incoming resources from charitable activities		
District Funds	808	16,760
Campsite	224	23,354
Gangshow	-	13,410
Explorers	3,802	11,848
Target Club	-	2,301
Network	-	3,574
	<u>4,834</u>	<u>71,247</u>
	=====	=====

**North Devon District Scout Council**  
**Notes to the accounts for the year ended 31 March 2021 continued**

Other incoming resources		
District Funds	-	40
Campsite	-	30
Gangshow	80	250
Explorers	-	93
	<u>80</u>	<u>413</u>
	=====	=====

**3 Analysis of resources expended**

Fundraising costs		
District Funds	-	-
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Campsite	-	-
Gangshow	96	307
Explorers	-	-
	<u>1,157</u>	<u>4,877</u>
	=====	=====

Charitable activities

Youth programme & adult support		
District Funds	1,027	13,935
Campsite – running costs	15,981	24,242
Gangshow	-	17,366
Explorers	3,166	19,169
Target Club	131	649
Network	-	3,707
Administration etc:		
District Funds	2,082	476
Campsite	2,280	2,525
Scout Shop	36	64
Gangshow	655	767
Explorers	535	4,231
Target Club	128	164
Network	-	-

Other expenditure:

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Camp Site	1,417	-
Scout Shop	-	64
Explorers	17	180
Target Club	-	220
	<u>29,958</u>	<u>92,070</u>
	=====	=====

Governance costs

Independent Examination fees	840	840
------------------------------	-----	-----

Grants & Donations

District Funds	-	5,343
Gangshow	60	-
Explorers	-	-
Network	-	-
	<u>60</u>	<u>5,343</u>
	=====	=====

Equipment Purchases

District Funds	-	692
Campsite	-	1,513
Gangshow	-	126
Explorers	-	4,297
Target	-	1,612
Network	-	82
	<u>-</u>	<u>8,322</u>
	-	=====

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2020 continued**

**4 Expenses and fees**  
Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	<b>2021</b>	<b>2020</b>
Total amount paid	£1,191	£1,191
Number of trustees who were paid expenses	4	4
Nature of expenses:-	Travel, printing & equipment expenses	

<b>5 Tangible fixed assets</b>	<b>Land &amp; Buildings</b>	<b>Machinery</b>	<b>Total</b>
Cost or valuation			
Balance brought forward	187,588	7,280	194,868
Additions	-	6,388	6,388
Revaluation	-	-	-
Depreciation	-	2,467	2,467
	<u>187,588</u>	<u>11,201</u>	<u>198,789</u>
	=====	=====	=====

The land and buildings were valued by an independent valuer Norman J L Facey MA FRICS at a market value of £150,000 on 1<sup>st</sup> May 2011. The land was acquired for £17,000 (approx.).

An Elliott portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £30,000 for a similar building.

North Devon District Scout Council

Notes to the accounts for the year ended 31 March 2021 continued

		2020			2020
6	<b>Stock</b>				
	District Scout Shop	1,500			2,200
		<u>          </u>			<u>          </u>
	Valued at the lower of cost or market value				
7	<b>Short term investments</b>				
	Virgin Money	70,000			70,000
		<u>70,000</u>			<u>70,000</u>
		=====			=====
8	<b>Cash at bank and in hand</b>		<b>2021</b>		<b>2020</b>
		£	£	£	£
		Current	Deposit	Cash in	
		Accounts	Accounts	hand	
	District Funds	6,970	63,376	9	65,747
	Scout Shop	2,822	-	-	1,728
	Campsite	9,332	15,297	57	29,912
	Gangshow	8,235	19,051	-	27,942
	Explorers	4,235	654	235	5,768
	Target Club	3,506	-	-	3,765
	Network	3,394	-	35	3,429
		<u>38,494</u>	<u>98,378</u>	<u>336</u>	<u>138,291</u>
		=====	=====	=====	=====
	Total for the current year		£137,208		
9	<b>Creditors</b>		<b>2021</b>		<b>2020</b>
			£		£
	Creditors				
	Independent Examination fees		840		840
			<u>840</u>		<u>840</u>
			=====		=====

**North Devon District Scout Council**

**Notes to the accounts for the year ended 31 March 2021 continued**

**10 Movement of Funds**

Unrestricted Funds

	Balance brought forward	Incoming resources	Outgoing resources	Transfers	Additions	Gains/ (Losses)	Balance Carried Forward
	£	£	£	£	£	£	£
Land & Buildings	187,588	-	-	-	-	-	187,588
Plant & Machinery	7,280	-	(2,467)	-	6,388	-	11,201
District Funds	164,174	5,232	(3,145)	-	-	-	157,406
Scout Shop	3,928	1,491	(1,097)	-	-	-	4,322
Campsite	29,912	20,838	(19,678)	-	(6,388)	-	31,072
Gangshow	27,942	154	(811)	-	-	-	27,285
Explorers	5,768	3,076	(3,718)	-	-	-	5,126
Target Club	3,765	-	(259)	-	-	-	3,506
Network	3,429	-	-	-	-	-	3,429
	<u>433,786</u>	<u>30,791</u>	<u>(31,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>433,402</u>

**11 Transactions with related parties**

No remuneration was paid to any of the Trustees nor were there any other related party transactions of a material nature.

