

710080 16000 Y30A07 Y3708 T01

Charity registration number 301038 (England & Wales)

0141 5 71 14 9 12 03003 0407 500 000

1ST BOVEY TRACEY SCOUT GROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1ST BOVEY TRACEY SCOUT GROUP

CONTENTS PAGE

FOR THE YEAR ENDED 31 MARCH 2025

Index	Pages
Trustees' annual report	1 - 3
Independent examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the financial statements	7 - 10

1ST BOVEY TRACEY SCOUT GROUP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Page 1

The trustees have pleasure in presenting their Annual Report and the unaudited financial statements for the year ended 31 March 2025.

The financial statements comply with current statutory requirements, the accounting policies set out in note one, the governing document and the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective 1 January 2019).

Structure, governance and management

The 1st Bovey Tracey Group is registered with the Charity Commissioners (No 301038) and its principal office is Scout Association, St John's Lane, Bovey Tracey, TQ13 9FF.

The charity's constitution is governed by the Royal Charter of 4th January 1912.

The trustees who served the charity during the year and up to the date of signature of the accounts were as follows:

Mr D Green (Chair) (appointed 6 November 2024)
Mrs J White (Treasurer)
Mr M Dymond (Group Scout Leader) (appointed 6 November 2024)
Mr A Shallcross
Mr G Naisbett-Jones
Dr K Shallcross
Mrs E Cann (appointed 6 November 2024)
Mrs T Mann
Mrs C Mann
Mr H Tobin (resigned 6 November 2024)
Mr K Bastow (resigned 6 November 2024)

The trustees are legally responsible for the overall management and control of the 1st Bovey Tracey Scout Group. The trustees meet regularly during the year. An annual general meeting is held in September. Scrutiny of the finances of the charity takes place at every meeting of the trustees. Income and expenditure and monetary assets are reported on and monitored monthly. Assessment and approval is required for every major item of expenditure over £100.

Objectives and activities

The charity's core objective, as set out in its Deed of Constitution, is the instruction of boys and girls of all classes in the principles of discipline, loyalty, and good citizenship. Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. Scouts is directly open to young people aged 4-14 and indirectly to all ages who are willing to make the Scout promise.

In setting our objectives and planning our activities, our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

1ST BOVEY TRACEY SCOUT GROUP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Page 2

Volunteers

The Charity has the continuing support of various volunteers who support the children in their development and assist in the activities the children undertake.

The charity has continued to recruit and train new volunteers during the year and this will be on-going into the remainder of 2025. The trustees thank all the volunteers for their service.

Achievements and performance

The object of the Charity is instruction of boys and girls of all classes in the principles of discipline, loyalty and good citizenship.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The focus of our activities remains the advancement of out door skills including camping and orientated events and activities. This benefits young people by developing their self-confidence and social skills alongside practical and life skills.

Financial review

The main source of income during the year were membership subscriptions of £11,216 and room rental of £10,328.

The main expenses were various activities and trips to local attractions including the annual camping event.

The charity had a deficit of £3,931 for the 2024/25 year (2024: surplus £5,028). Total funds at the end of the year were £24,200 (2024: £28,131) of these none were restricted. In 2024, a donation of £6,689 was received which was spent on equipment within the 2025 year.

The committee believe the amount held in reserves would cover the next years expenditure.

Fund raising is continuing as the charity will have to raise funds to cover its regular outgoings.

The charity's property in Bovey Tracey is a leasehold property.

Going concern

The charity's main source of income is membership subscriptions and rental income of the property. The trustees have considered the impact on cash reserves and are satisfied that the charity can continue as a going concern.

Risk

The trustees are aware of their requirements and responsibilities for risk management. This is to continue the work of the branch mainly providing for the supply and care of volunteers, raising funds and maintaining the building and its contents.

1ST BOVEY TRACEY SCOUT GROUP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Page 3

Reserves policy

It is the policy of the trustees to maintain reserves at a level appropriate to the trust's operations. Reserves are maintained at such a level as to be able to respond to any requests for assistance. The trustees consider the level of reserves currently held to be sufficient.

Signed on behalf of the trustees



D Green - Chair

1ST BOVEY TRACEY SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Page 4

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 January 2019.

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

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

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



Mr Adrian Hemmings BA (Hons) FCA CTA
Simpkins Edwards LLP
The Summit
Woodwater Park
Pynes Hill
Exeter
Devon
EX2 5WS

Date: 30 September 2025

1ST BOVEY TRACEY SCOUT GROUP

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

1ST BOVEY TRACEY SCOUT GROUP

STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2025 Page 5

			2025	2025	2025	2024
			Unrestricted	Restricted	Total	Total
		Note	£	£	£	£
Receipts						
Grants & donations	4		350	-	350	7,599
Fundraising (Gangshow)			1,142	-	1,142	1,458
Fundraising (Miscellaneous)			483	-	483	-
Group membership subscriptions			11,216	-	11,216	8,847
Annual group camp			8,361	-	8,361	6,592
District camp			805	-	805	-
Contributions for activities	5		565	-	565	457
Rent			10,328	-	10,328	11,565
Gift aid			2,041	-	2,041	2,531
Interest received			170	-	170	168
Total receipts			35,460	-	35,460	39,217
Direct charitable expenditure						
Capitation to HQ			6,664	-	6,664	6,300
Annual group camp			5,602	-	5,602	4,244
Hurdlestone			725	-	725	-
Activity costs	6		3,362	-	3,362	4,493
Uniform, badges & trophies			2,461	-	2,461	1,032
Electricity & gas			5,196	-	5,196	3,631
Water			448	-	448	282
Insurance			2,094	-	2,094	3,087
			26,552	-	26,552	23,069
Other expenditure						
Stationery & administration expenses			594	-	594	441
Telephone & broadband			-	-	-	912
Maintenance & repairs			2,099	-	2,099	4,201
Ground rent			10	-	10	10
Training			-	-	-	2,995
GoCardless fees			708	-	708	500
Accountancy fees			720	-	720	660
Legal and professional			1,202	-	1,202	-
Sundry			233	-	233	603
Equipment additions	7		7,273	-	7,273	798
			12,839	-	12,839	11,120
Total payments			39,391	-	39,391	34,189
(Deficit)/Surplus of receipts over payments			(3,931)	-	(3,931)	5,028
Transfers between funds			-	-	-	-
Monetary assets as at 31 March 2024			28,131	-	28,131	23,103
Monetary assets as at 31 March 2025	3		24,200	-	24,200	28,131

1ST BOVEY TRACEY SCOUT GROUP

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31 MARCH 2025

Page 6

				31 March 2025	31 March 2024
				£	£
Monetary assets					
Group bank account				3,354	7,734
Group savings account				16,667	17,456
Beavers bank account				1,262	529
Cubs bank account				971	1,542
Troop bank account				1,344	637
Squirrels bank account				528	233
Stripe				74	
Total monetary assets (note 3)				24,200	28,131
Non monetary assets					
Stock				848	805
Leasehold property				42,631	44,200
				43,479	45,005
Equipment				28,690	28,690
				28,690	28,690
Less: Accumulative depreciation				(23,692)	(23,692)
				(23,692)	(23,692)
				4,998	4,998
Total non monetary assets				48,477	50,003

The Statement above and Receipts and Payments account were discussed and approved at a meeting on 17th September 2025 and signed on behalf of the committee by:

D Green
Chair of Trustees

J White
Treasurer

Date: 27/09/2025

Date: 27/09/2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**1. Accounting policies**

1st Bovey Tracey Scout Group is a public benefit entity in England and Wales, registration number 301038. The address of the principal office is Scout Hut, St John's Lane, Bovey Tracey, TQ13 9FF.

1.1 Basis of accounting and accounting convention

The accounts have been prepared on the receipts and payments basis.

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

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

The financial statements have been prepared under the historical cost convention.

The principal accounting policies are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds, are part of unrestricted funds, but are monies that have been earmarked for a specific purpose or project, usually by the trustees.

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

1.4 Receipts and payments

Income is recognised on the receipt of funds into the charity and is allocated to the relevant charity fund. Expenditure payments are recorded as they are settled. Expenses are recorded on a gross basis, as VAT is not recoverable.

1.5 Change in accounting policy

In prior years, leasehold property was valued in line with insurance valuations. Since the valuations were in respect of a total rebuild cost of the property, the Trustees have reviewed the accounting policy and updated this accordingly. In the current year, the property has been included at original cost, less depreciation over the term of the lease. The comparative has also been updated in respect of this. Further details can be found in note 8 of the accounts.

2. Trustees' remuneration & expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. However, £3,048 (2024: £Nil) was paid to 5 Trustees in respect of reimbursed expenses during the year.

1ST BOVEY TRACEY SCOUT GROUP

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 Page 8

3. Fund analysis

	Balance as at 1 April 2024	Incoming/ (outgoing) for the year	Transfer between funds	Balance as at 31 March 2025
	£	£	£	£
Unrestricted funds	28,131	(3,931)		24,200
Total monetary funds	28,131	(3,931)		24,200

4. Donations

	2025	2024
Co-op community fund		6,689
Use of Electricity	100	100
Lloyds Bank Compensation		60
Widecombe Fair	250	500
Service Design		100
Teignbridge District - Squirrels grant	-	150
	<u>350</u>	<u>7,599</u>

5. Contributions for activities

	2025	2024
Soft Play	88	
Caving		220
Archery Competition		35
Other Activities (Dyno Centre)	34	80
Tombola	-	122
Assault Course	219	-
Laser Tag	48	-
Squirrels Fun Day	50	-
St George's Day	63	-
Summer Camp	63	-
	<u>565</u>	<u>457</u>

1ST BOVEY TRACEY SCOUT GROUP

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

Page 9

6. Activity costs

	2025	2024
Mini 5 Tors	-	100
Remembrance Wreath	27	27
Cub Camp	-	532
Escape Rooms	-	170
GLL	-	160
Devon Adventure	-	600
Expedition Camp	-	488
Night Hike	-	68
Climbing	-	430
TDSC	-	50
Hurdlestone	-	796
Soft Play	48	-
Archery	7	40
Gang Show	-	72
Squirrels activities	177	143
Fun activities and crafts & other	1,027	817
Cubs activities	262	-
St George's Day	148	-
Beavers activities	107	-
District Camp	325	-
Assault course	398	-
Segways	145	-
Laser Tag	503	-
Bowling	189	-
	<u>3,362</u>	<u>4,493</u>

7. Equipment

	2025	2024
Paddleboards	4,134	-
Camcorder	-	179
Fridge/Freezer	308	619
Buoyancy Aids	909	-
CCTV Installation	938	-
Tow Bar	346	-
Microwave and Kettle	102	-
Fire Extinguishers	536	-
	<u>7,273</u>	<u>798</u>

1ST BOVEY TRACEY SCOUT GROUP

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

Page 10

8. Fixed assets

	2025	2024
Leasehold Property		
Cost		
Original cost	78,463	78,463
Depreciation		
Brought forward	34,263	32,694
Depreciation charged in the year	1,569	1,569
Carried forward	35,832	34,263
Carrying amount	42,631	44,200

Leasehold property has been valued at its original cost of £78,463 less depreciation over the term of the lease.

Equipment has been valued at cost less depreciation up to 31 March 2016. From that date no further depreciation has been charged and all new equipment goes to the receipts and payments account.

9. Related party transactions

During the year annual membership was paid to Teignbridge District Scout Council of £6,664 (2024: £6,300).