

DEVON COUNTY SCOUT COUNCIL

England & Wales · Charity number 301073

Details

Other names	DEVONSHIRE COUNTY SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1963-10-08
Register	View on the Charity Commission register

Contact

Address	14 Barracks Road Fremington Barnstaple EX31 3FP
Phone	01271343625
Email	countyadmin@devonscouts.org.uk
Website	www.devonscouts.org.uk

Activities

Objects: DEVONSHIRE COUNTY SCOUT COUNCIL

Activities: Scouting Actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People

Geography

- **Area of benefit:** DEVONSHIRE
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£252,393	£332,991	-	-
2024-03-31	£452,608	£499,168	-	-
2023-03-31	£105,129	£111,049	-	-
2022-03-31	£133,859	£123,007	-	-
2021-03-31	£145,069	£95,831	-	-

Trustees

Name	Role	Appointed
Aaron David Drake Worth		2025-09-07
Alexander John Anthony Hammond		2023-09-16
CHRISTOPHER MARK SOLWAY		2020-09-07
Dr Francis Gaffney		2024-09-07
Emma Jayne Pacey		2022-09-14
Gary Osborne		2025-05-29
George Edward Andrews		2023-09-07
Nicola Ann Spalding		2024-09-07

Accounts

DEVON COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Steven Donohue	
	Mr Christopher Solway	
	Ms Emma Pacey	
	Mr Rory Fitz-Gerald	
	Mr John Jarvis	
	Mr Alexander Hammond	
	Mr George Andrews	(Appointed 7 September 2024)
	Mr Keith Cleeve	(Appointed 7 September 2024)
	Mr Francis Gaffney	(Appointed 7 September 2024)
	Ms Nicola Spalding	(Appointed 7 September 2024)
	Mr Gary Osborne	(Appointed 29 May 2025)
Charity number (England and Wales)	301073	
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP	
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA	

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

All activities are carried out by volunteers.

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

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.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

At our AGM in September 2024, in line with recommendations from The Scout Association and the Charity Commission, we moved from being an "Executive Committee" to a "Board of Trustees". Our emphasis is now on governance rather than operational, and we have been gradually implementing these changes over the past year. At our meetings we now follow an agenda which covers financial management, policies and regulations, safety and insurance, managing risks and ensuring the charity operates well today and in the future. We have developed, populated and are regularly consulting and reviewing a Risk Register for the County. This template is available for Districts and Groups to adapt for their own purposes if they choose.

TSA are placing an enormous emphasis on Safety in everything that we do which has required us to make additional investment in certain areas. The new directive has meant the need to run more First Aid courses across the County. As a consequence, we have recruited and trained more instructors, purchased additional training aids and replaced those no longer fit for purpose. The number of courses being run has also increased in order to meet demand.

During the past year we have held a County Conference with some inspirational guest speakers and also a Future Growth Event to help with recruitment of adult volunteers. These were a good opportunity for members to meet face to face, something that tends to happen less in this digital age. We continue to struggle to engage with members from the furthest points in the County – something which is being addressed for the future, with the County Team planning visits to all Districts.

Growth is still a priority. The Team continues to attend careers and jobs fairs in an attempt to recruit more adults. Similarly, our year-on-year presence at the County Show in an attempt to showcase Scouting across the County remains a priority, and visitors to the show actively seek us out now to have a go on the Climbing Wall. This year we have increased the amount of promotional material we own, all of which is available for Groups for their own recruitment events.

We have a policy which provides match funding for new groups and new sections being opened and we have supported several new Sections this year. Our latest census figures show a slight increase in numbers, not as much as we would like, but in line with growth nationally and better than most Counties in the South West Region.

Our main County event during the period was Scoutmoor which was open to all Groups and Sections and was well attended by young people and adults from across the County and beyond. The Trustees carefully monitored the expenditure on the event and were/are content with the continued investment in large scale County events accessible to all members, based on increasing attendance figures year on year with further anticipated increase for Scoutmoor26. The Board consider this in line with our aims as a Charity to provide access to Scouting activities for young members and adult volunteers alike. Scoutmoor was a huge success and we continue to receive positive feedback, not just from our own members but also from external providers for the event and who are looking forward to returning in 2026. Many lessons have been learnt and experience gained, which will be put to good use in planning and running future events.

During the planning and running of Scoutmoor, County purchased a large number of assets including event infrastructure items, all of which have been added to the County inventory and are available for members of the County to borrow for their own events and camps. To ensure these items are maintained and are in a good condition we have rented secure storage in Sidmouth and have a willing volunteer overseeing the items.

Our mobile climbing wall is much in demand across the County and it is great to see it being used so much. We now have a pool of about 40 members who are trained in operating the wall. The wall has to be inspected and serviced annually and is constantly monitored to ensure high safety standards. There is no cost to Devon Groups wishing to borrow the wall – it is a County asset which is there to be used by all.

We have invested further in target sports equipment, in particular soft archery, which will enable us to offer this activity to all sections in a safe environment. As with the climbing wall, all equipment is inspected annually and maintained throughout the year.

As County don't currently run Explorer Belt expeditions, grants have been made available for District organised events, primarily to support Leaders needing to accompany young people overseas. Our International Fund is still available for young people representing the County at overseas events. During the year we supported an expedition to the Ardeche in France during the summer, this included subsidising the trip for all participants, in addition to supporting young people who applied for grants from the International Fund.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one year's income from the County Levy plus any amount deemed necessary to cover certain future events including attendance at Jamborees. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal funding sources

The principal funding source continues to be membership subscriptions.

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these.

Factors likely to affect future financial performance

County will continue to prioritise investment in growth and retention in order to provide Scouting to even more young people in Devon. A new initiative has seen us establish a close working relationship with the Regional Growth and Communities Team which has targeted Groups requesting assistance. Retention comes as a result of an excellent programme and as such County will strive to assist Groups and Districts by providing central events for them to bring their young people and adult volunteers to. The change in TSA membership system has led to a Team based approach to Scouting, hence County Teams now provide dedicated programme support. The County investment in Scoutmoor was significant, but it is anticipated that as the event's reputation grows future events will become profitable. The need to invest in our members remains paramount and we will continue to subsidise events where possible.

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, 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) (March 2024) www.scouts.org.uk/por/ In addition the charity adopted in 2020 resolutions relating to members of the committee, conduct of meetings and length of service.

The Devon County Scout Council's charity number is 301073 and scout association number is 114.

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

Mr James Littlejohns	(Resigned 24 December 2024)
Mr Steven Donohue	
Mr Christopher Solway	
Ms Emma Pacey	
Mr Rory Fitz-Gerald	
Mr John Jarvis	
Mr Alexander Hammond	
Ms Jane Batchelor	(Resigned 29 May 2025)
Mr Michael Hill	(Resigned 7 September 2024)
Mr George Andrews	(Appointed 7 September 2024)
Mr Keith Cleeve	(Appointed 7 September 2024)
Mr Francis Gaffney	(Appointed 7 September 2024)
Ms Nicola Spalding	(Appointed 7 September 2024)
Mr Gary Osborne	(Appointed 29 May 2025)

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

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

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



John Jarvis

Signed on 04 September 2025 @ 09:47

Mr John Jarvis

Trustee

Date:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Lentells Limited
Countersigned on 04 September 2025 @ 09:51

Lentells Limited

Robert Wegner FCCA

17 - 18 Leach Road

Chard Business Park

Chard

Somerset

TA20 1FA

Date:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	2,187	1,218	3,405	-	-	-
Charitable activities	4	158,332	-	158,332	66,953	-	66,953
Other trading activities	5	90,137	-	90,137	384,694	-	384,694
Investments	6	519	-	519	961	-	961
Total income		251,175	1,218	252,393	452,608	-	452,608
Expenditure on:							
Charitable activities	7	332,191	800	332,991	499,018	150	499,168
Total expenditure		332,191	800	332,991	499,018	150	499,168
Net income/(expenditure) and movement in funds		(81,016)	418	(80,598)	(46,410)	(150)	(46,560)
Reconciliation of funds:							
Fund balances at 1 April 2024		168,857	6,158	175,015	215,267	6,308	221,575
Fund balances at 31 March 2025		87,841	6,576	94,417	168,857	6,158	175,015

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

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		5,719		4,642
Current assets					
Debtors	14	7,302		29,682	
Cash at bank and in hand		89,580		200,393	
		96,882		230,075	
Creditors: amounts falling due within one year	15	(8,184)		(59,702)	
Net current assets			88,698		170,373
Total assets less current liabilities			94,417		175,015
The funds of the charity					
Restricted income funds	18	6,576		6,158	
Unrestricted funds	19	87,841		168,857	
		94,417		175,015	

The financial statements were approved by the Trustees on



John Jarvis
Signed on 04 September 2025 @ 09:47

Mr John Jarvis
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which it is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

1.7 Impairment of fixed assets

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DEVON COUNTY SCOUT COUNCIL

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,187	1,218	3,405	-	-	-

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
County events		
Sale of goods	157,523	66,521
Other income	809	432
	<u>158,332</u>	<u>66,953</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	360,550	335,512
Membership subscriptions and sponsorships	-	302,688
Fundraising events	(270,413)	(253,506)
Other trading activities	<u>90,137</u>	<u>384,694</u>

DEVON COUNTY SCOUT COUNCIL

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

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	519	961

7 Expenditure on charitable activities

	Scouting 2025 £	Scouting 2024 £
Direct costs		
Staff costs	24,928	24,992
Depreciation and impairment	1,907	1,547
Distribution to districts	3,606	1,896
County activities	189,337	90,807
Adult training	1,571	734
Jamboree	3,720	296,438
Travel, accommodation & meals	29,350	17,824
Conferences and courses	1,468	2,268
Meetings	3,563	2,280
Regional funds	-	524
Small equipment and sundry items	40,743	34,390
Charitable donations	70	-
	300,263	473,700
Share of support and governance costs (see note 8)		
Support	32,728	25,468
	332,991	499,168
Analysis by fund		
Unrestricted funds	332,191	499,018
Restricted funds	800	150
	332,991	499,168

DEVON COUNTY SCOUT COUNCIL

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

8 Support costs allocated to activities

	2025 £	2024 £
Postage and stationery	1,692	1,166
Communications	10,089	11,389
Insurances	6,547	2,597
Accountancy - independent examination	3,669	3,225
Bank Charges	282	50
Advertising and promotion	10,449	7,041
	<u>32,728</u>	<u>25,468</u>
Analysed between:		
Scouting	<u>32,728</u>	<u>25,468</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>1,907</u>	<u>1,547</u>

10 Trustees

The Devon County Scout Council administrator Ms Jane Batchelor was appointed as a Trustee on 1 June 2023 so that she could temporarily fulfill the role of Treasurer in the absence of any other nominations. She resigned as a trustee and treasurer on 29 May 2025 when a new individual was appointed. Her administrator employment costs continue to be shown in note 11 of these financial statements as she has been the only paid employee for a number of years. No other Trustees (or any persons connected with them) received any remuneration during the year. Ten Trustees were reimbursed a total of £20,538 travelling and admin expenses relating to support costs and charitable activities (2024- Ten Trustees were reimbursed £10,654 for travelling and admin expenses).

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Admin	<u>1</u>	<u>1</u>

DEVON COUNTY SCOUT COUNCIL

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

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	24,499	24,992
Other pension costs	429	-
	<u>24,928</u>	<u>24,992</u>

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	10,362
Additions	2,984
	<u>13,346</u>
At 31 March 2025	
Depreciation and impairment	
At 1 April 2024	5,720
Depreciation charged in the year	1,907
	<u>7,627</u>
At 31 March 2025	
Carrying amount	
At 31 March 2025	<u>5,719</u>
At 31 March 2024	<u>4,642</u>

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	7,302	6,288
Other debtors	-	23,394
	<u>7,302</u>	<u>29,682</u>

DEVON COUNTY SCOUT COUNCIL

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

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	16	800	50,495
Trade creditors		3,730	5,742
Accruals		3,654	3,465
		<u>8,184</u>	<u>59,702</u>

16 Deferred income

	2025 £	2024 £
Other deferred income	<u>800</u>	<u>50,495</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>800</u>	<u>50,495</u>
Movements in the year:		
Deferred income at 1 April 2024	50,495	377,848
Released from previous periods	(50,495)	(377,848)
Resources deferred in the year	<u>800</u>	<u>50,495</u>
Deferred income at 31 March 2025	<u>800</u>	<u>50,495</u>

County events (Scoutmoor) deferred £800 (2024: £39,745)
Membership fees deferred £Nil (2024: £10,750)

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>429</u>	<u>-</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DEVON COUNTY SCOUT COUNCIL

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

18 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	104	-	-	104
Shooting equipment	2,258	-	(800)	1,458
Legacy - World Scout Jamboree	-	1,218	-	1,218
	<u>6,158</u>	<u>1,218</u>	<u>(800)</u>	<u>6,576</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	254	-	(150)	104
Shooting equipment	2,258	-	-	2,258
	<u>6,308</u>	<u>-</u>	<u>(150)</u>	<u>6,158</u>

Restricted funds carried forward at 31 March 2025 consist of:-

Legacy - Handicapped Scout fund - to assist members that have special needs.

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions.

Mercy Scouts - to support the scout relief, development and advocacy organisation working with communities in Uganda to overcome poverty and injustice.

Shooting Equipment - National lottery community fund supporting the purchase of shooting equipment for scout activities.

Legacy - World Scout Jamboree - to assist with the expenses for the next Jamboree.

DEVON COUNTY SCOUT COUNCIL

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

19 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
International Events	9,777	9,255	(1,300)	17,732
General funds	159,080	241,920	(330,891)	70,109
	<u>168,857</u>	<u>251,175</u>	<u>(332,191)</u>	<u>87,841</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
International Events	26,785	640	(17,648)	9,777
Torridge closure fund	16,109	-	(16,109)	-
General funds	172,373	451,968	(465,261)	159,080
	<u>215,267</u>	<u>452,608</u>	<u>(499,018)</u>	<u>168,857</u>

International Events: relating to fees collected of £1 from each member based on the census each year from 2020 onwards which is carried forward for future use. The fund is available to applications from young people for support towards international events and those approved are charged against the fund.

Torridge closure fund: the closure of Torridge District resulted in £16,109 funds undistributed which were given to North Devon District for activities in the area.

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	5,719	-	5,719
Current assets/(liabilities)	82,122	6,576	88,698
	<u>87,841</u>	<u>6,576</u>	<u>94,417</u>

DEVON COUNTY SCOUT COUNCIL

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

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,642	-	4,642
Current assets/(liabilities)	164,215	6,158	170,373
	<u>168,857</u>	<u>6,158</u>	<u>175,015</u>

21 Related party transactions

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

Accounts

DEVON COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr James Littlejohns
Mr Steven Donohue
Mr Christopher Solway
Ms Emma Pacey
Mr Rory Fitz-Gerald
Mr John Jarvis (Appointed 5 June 2023)
Mr Alexander Hammond (Appointed 16 September 2023)

Ms Jane Batchelor (Appointed 1 June 2023)
Mr Michael Hill (Appointed 16 September 2023)

Charity number

301073

Principal address

14 Barracks Road
Fremington
Barnstaple
Devon
EX31 3FP

Independent examiner

Lentells Limited
17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

All activities are carried out by volunteers.

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

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.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

The lease for Caddihoe expired some while ago although we still had possession of the site until earlier this year. The Trustees discussed at length the usage over past years and the facilities that members now expect to be provided on campsites. We also considered a number of proposals put forward by the National Trust who own the site. After much deliberation it was decided not to renew the lease. We recognize that this will be a disappointment to some members but ultimately in the best interests of Devon Scouting.

We were fortunate in being allocated two units to attend the World Scout Jamboree held last August in South Korea. This enabled Devon to send 80 young people and leaders to this event. Although there were problems with the infrastructure etc. some UK HQ staff flew out to South Korea to ensure the wellbeing of our young people who were moved into alternative accommodation. Not quite the jamboree experience they expected, they had a very unique experience, learnt a lot about South Korea and were made very welcome by all those that they met.

Another successful County Conference was held at Petroc Tiverton in May. As well as the opportunity to network with other members across the County we had some excellent inspirational speakers join us at the event.

Two major county events RGB and ScoutEx were held at Westpoint in August 2023. This was the first large event since the end of the pandemic. Although the numbers attending were lower than we had hoped it was very successful. Feedback from those attending was very encouraging and confirmed our plans to go ahead with Scoutmoor in August 2024.

By now you will have seen our census figures which show a small increase in membership. Although not as much as we would have liked it is broadly in line with the national average of 4% growth.

To promote Scouting to a wider audience we are now having a presence initially at some Career Fairs in Devon. Targeting only a few locations to start with, it has created interest and we have recruited some new adult volunteers.

Again we showcased Scouting at the Devon County Show in May. The star attraction was of course our climbing wall with over 700 people enjoying the experience over the 3 days.

We believed that it was time to review the District Structure to better reflect the scouting provision across the county. Over the past year we have merged South Hams, Plympton and Plymstock into a new South Devon District. We have also merged Torridge with North Devon. Both of these changes have resulted in better Scouting for our young people and improved support for our adult volunteers and groups.

As we head towards the planned Transformation for Scouting nationally, there are a number of changes in the way that we operate as well as a new membership system and more emphasis on governance for our Trustee Boards, formerly known as Executive Committees.

However we must not forget that our core purpose is to provide fun and adventurous activities by way of a structured program delivered in a safe manner for our young people.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one year's income from the County Levy plus any amount deemed necessary to cover certain future events including attendance at Jamborees. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal funding sources

The principal funding source continues to be membership subscriptions.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Factors likely to affect future financial performance

The Trustees have recognised the importance of retention and growth and, with the approval of both Region and HQ, have consciously decided to invest in both areas. Funds this year have been directed to trying to recruit both young people and, perhaps more importantly, adults. A continued year on year presence at the Devon County Show is beginning to reap benefits as is the new initiative of attending Careers Fairs across the County. Whilst attendance by County members at these events does incur a cost, we have had many successes this year, with new leaders being recruited in both Exeter and Plymouth. In addition, the need has been identified to invest in our current members by providing more County events, subsidised by the County element of the Membership fee. The annual County Conference is provided for our adult members – an opportunity for us to come together and enjoy a full programme of activities. RBG/ScoutEx was the first subsidised event accessible to all our young people with more planned over the coming years. We continue to financially support our WSJ participants and our International Fund is available to Young People embarking on overseas adventures.

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, 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) (March 2024) www.scouts.org.uk/por/ In addition the charity adopted in 2020 resolutions relating to members of the committee, conduct of meetings and length of service.

The Devon County Scout Council's charity number is 301073 and scout association number is 114.

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

Mr James Littlejohns	
Mr Steven Donohue	
Mr Christopher Solway	
Mrs Sara Pitchford	(Resigned 16 September 2023)
Mrs Nancy Craven	(Resigned 16 September 2023)
Ms Emma Pacey	
Mr Rory Fitz-Gerald	
Mr John Jarvis	(Appointed 5 June 2023)
Mr Alexander Hammond	(Appointed 16 September 2023)
Ms Jane Batchelor	(Appointed 1 June 2023)
Mr Ian Robertson	(Appointed 16 September 2023 and resigned 5 February 2024)
Mr Michael Hill	(Appointed 16 September 2023)

Recruitment and appointment of trustees

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

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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



John Jarvis
Signed on 04/09/24 @ 08:25

Mr John Jarvis

Trustee

Date:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Robert Wegner
Signed on 04/09/24 @ 08:28

Lentells Limited

Robert Wegner FCCA

17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA

Dated:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	-	-	-	-	5,254	5,254
Charitable activities	4	66,953	-	66,953	26,460	-	26,460
Other trading activities	5	384,694	-	384,694	72,975	-	72,975
Investments	6	961	-	961	440	-	440
Total income		452,608	-	452,608	99,875	5,254	105,129
Expenditure on:							
Charitable activities	7	499,018	150	499,168	108,307	2,742	111,049
Total expenditure		499,018	150	499,168	108,307	2,742	111,049
Net expenditure and movement in funds		(46,410)	(150)	(46,560)	(8,432)	2,512	(5,920)
Reconciliation of funds:							
Fund balances at 1 April 2023		215,267	6,308	221,575	223,699	3,796	227,495
Fund balances at 31 March 2024		168,857	6,158	175,015	215,267	6,308	221,575

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

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		4,642		1,769
Current assets					
Debtors	14	29,682		266,798	
Cash at bank and in hand		200,393		353,114	
		230,075		619,912	
Creditors: amounts falling due within one year	15	(59,702)		(400,106)	
Net current assets			170,373		219,806
Total assets less current liabilities			175,015		221,575
Net assets excluding pension liability			175,015		221,575
The funds of the charity					
Restricted income funds	17		6,158		6,308
Unrestricted funds			168,857		215,267
			175,015		221,575

The financial statements were approved by the Trustees on



John Jarvis
Signed on 04/09/24 @ 08:25

Mr John Jarvis
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which it is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

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

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

1.7 Impairment of fixed assets

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DEVON COUNTY SCOUT COUNCIL

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	-	5,254

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
County events		
Income from events	66,521	25,018
Other income	432	-
Caddihoe		
Income from events	-	1,442
	66,953	26,460

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	335,512	312,750
International Jamboree fees	302,688	-
Membership fees due to headquarters	(253,506)	(239,775)
Other trading activities	384,694	72,975

DEVON COUNTY SCOUT COUNCIL

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

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	961	440

7 Expenditure on charitable activities

	Scouting 2024 £	Scouting 2023 £
Direct costs		
Staff costs	24,992	22,750
Depreciation and impairment	1,547	590
Caddihoe costs (excluding rent)	-	886
Distribution to districts	1,896	3,475
County activities	90,807	49,509
Adult training	734	320
Jamboree	296,438	2,348
Travel	17,824	7,737
Conferences and courses	2,268	124
Meetings	2,280	176
Regional fund	524	-
Small equipment and sundry items	34,390	1,816
	473,700	89,731
Share of support and governance costs (see note 11)		
Support	25,468	21,318
	499,168	111,049
Analysis by fund		
Unrestricted funds	499,018	108,307
Restricted funds	150	2,742
	499,168	111,049

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,547	590

DEVON COUNTY SCOUT COUNCIL

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

9 Trustees

The Devon County Scout Council administrator Ms Jane Batchelor was appointed as a Trustee on 1 June 2023 so that she could temporarily fulfill the role of Treasurer in the absence of any other nominations. Her administrator employment costs continue to be shown in note 10 of these financial statements as she has been the only paid employee for a number of years. No other Trustees (or any persons connected with them) received any remuneration during the year. Ten Trustees were reimbursed a total of £10,654 travelling and admin expenses relating to support costs and charitable activities (2023- 6 Trustees were reimbursed £3,853 for travelling and admin expenses).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Admin	1	1

Employment costs

	2024 £	2023 £
Wages and salaries	24,992	22,750

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Support costs allocated to activities

	2024 £	2023 £
Postage and stationery	1,166	1,296
Communications	11,389	11,377
Insurances	2,597	2,176
Accountancy - independent examination	3,225	3,726
Bank Charges	50	46
Advertising and promotion	7,041	2,697
	25,468	21,318
Analysed between:		
Scouting	25,468	21,318

DEVON COUNTY SCOUT COUNCIL

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

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	5,942
Additions	4,420
At 31 March 2024	10,362
Depreciation and impairment	
At 1 April 2023	4,173
Depreciation charged in the year	1,547
At 31 March 2024	5,720
Carrying amount	
At 31 March 2024	4,642
At 31 March 2023	1,769

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	6,288	5,841
Other debtors	23,394	260,957
	29,682	266,798

Other debtors includes expenses deferred for Scoutmoor £21,202 and Jamboree £1,192 relating to future events planned and £1,000 repayment due from North Devon District.

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	16	50,495	377,848
Trade creditors		5,742	18,718
Accruals and deferred income		3,465	3,540
		59,702	400,106

DEVON COUNTY SCOUT COUNCIL

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

16 Deferred income

	2024 £	2023 £
Other deferred income	50,495	377,848

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	50,495	377,848
Movements in the year:		
Deferred income at 1 April 2023	377,848	171,165
Released from previous periods	(377,848)	(171,165)
Resources deferred in the year	50,495	377,848
Deferred income at 31 March 2024	50,495	377,848

County events (Jamboree) deferred £Nil (2023: £289,716)
County events (Woodlands) deferred £Nil (2023: £14,154)
County events (Scoutmoor) deferred £39,745 (2023: £Nil)
Membership fees deferred £10,750 (2023: £73,978)

17 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	254	-	(150)	104
Shooting equipment	2,258	-	-	2,258
	6,308	-	(150)	6,158

DEVON COUNTY SCOUT COUNCIL

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

17 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	-	254	-	254
Shooting equipment	-	5,000	(2,742)	2,258
	<u>3,796</u>	<u>5,254</u>	<u>(2,742)</u>	<u>6,308</u>

Restricted funds carried forward at 31 March 2021 consist of:-

Legacy - to assist members that have special needs

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions

Mercy Scouts - to support the scout relief, development and advocacy organisation working with communities in Uganda to overcome poverty and injustice

Shooting Equipment - National lottery community fund supporting the purchase of shooting equipment for scout activities.

18 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
International Events	26,785	640	(17,648)	9,777
Torridge closure fund	16,109	-	(16,109)	-
General funds	172,373	451,968	(465,261)	159,080
	<u>215,267</u>	<u>452,608</u>	<u>(499,018)</u>	<u>168,857</u>

DEVON COUNTY SCOUT COUNCIL

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

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Caddihoe repairs	40,000	-	(40,000)	-
International Events	21,141	7,144	(1,500)	26,785
Torrige closure fund	-	16,109	-	16,109
General funds	162,558	76,622	(66,807)	172,373
	<u>223,699</u>	<u>99,875</u>	<u>(108,307)</u>	<u>215,267</u>

The charity's designated unrestricted funds are as follows:-

Caddihoe repairs: related to maintaining the Caddihoe scouting centre, a building which was used and rented on a full repairing lease from the National Trust. The fund was to be used as deemed necessary by the trustees over time to maintain the property for the provision of youth services. The designated fund was released back to general funds in the year ending 31 March 2023 ahead of the Caddihoe centre being returned to the National Trust in the year ending 31 March 2024.

International Events: relating to fees collected of £1 from each member based on the census each year from 2020 onwards which is carried forward for future use. The fund is available to applications from young people for support towards international events and those approved are charged against the fund.

Torrige closure fund: the closure of Torrige District resulted in £16,109 funds undistributed which were given to North Devon District for activities in the area.

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,642	-	4,642
Current assets/(liabilities)	164,215	6,158	170,373
	<u>168,857</u>	<u>6,158</u>	<u>175,015</u>

DEVON COUNTY SCOUT COUNCIL

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

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,769	-	1,769
Current assets/(liabilities)	213,498	6,308	219,806
	<u>215,267</u>	<u>6,308</u>	<u>221,575</u>

20 Related party transactions

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

Accounts

DEVON COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Lord Lieutenant of Devon, David Fursdon Esq	
Trustees	Mr James Littlejohns	
	Mr Steven Donohue	
	Mr Christopher Solway	
	Mrs Sara Pitchford	
	Mrs Nancy Craven	
	Emma Pacey	(Appointed 14 September 2022)
	Mr Rory Fitz-Gerald	(Appointed 14 September 2022)
	Mr John Jarvis	(Appointed 5 June 2023)
Charity number	301073	
County Scout Association number	114	
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP	
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA	

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

All activities are carried out by volunteers.

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

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.

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

Achievements and performance

Caddihoe Campsite. We are in the final stages of clearing the site and will soon be in a position to hand it back to the National Trust.

A number of activities have been run to help bond the 72 young people selected to attend the WSJ later this year. These include an International travel experience in preparation for their flights to Korea.

We are pleased to report that our census figures show a growth of over 4% in membership. Although in some Districts the number of adults applying to take on a leadership role is growing, we still have a need for adults which would help to decrease our waiting lists.

The County Conference in May, held at Majon University Plymouth was well attended. It was an opportunity for people to meet up again following the lockdowns. Our two inspirational guest speakers contributed to an interesting and informative day. As well as Good Service and Long Service Awards, it was the initial presentation of our own Inspiring Devon Awards.

Following the sad news of the death of Queen Elizabeth II Operation Feather was put in place and the Scouts were asked for members to provide support with the crowds attending the Lying in State. With only a limited number required, one of our members was fortunate to be selected for this very special duty.

The Devon Show at Westpoint was another opportunity to showcase Devon Scouts. Our recent acquisition of a climbing wall attracted over 800 participants, young and old. Our team were on hand to promote scouting to the many people that visited our stand and made a positive contribution .

As part of our development of young people to gain new skills and use their initiative, last summer saw expeditions organized to Denmark, Faroes and Iceland. This enabled a number of our youth members to gain the Explorer Belt Award.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

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 one year's income from the County Levy plus any amount deemed necessary to cover certain future events including attendance at Jamborees. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The principal funding source continues to be membership subscriptions.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 5.16 of the Scouting POR (Policy, organisation and Rules) www.scouts.org.uk/por/ In addition the charity has adopted resolutions relating to members of the committee, conduct of meetings and length of service in 2020.

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

Mr Andrew Leadbetter	(Resigned 14 September 2022)
Mr James Littlejohns	
Mr Steven Donohue	
Mr Benjamin de Carteret	(Resigned 14 September 2022)
Mr Martin Bray	(Resigned 14 September 2022)
Mr Christopher Solway	
Mr Samuel Ley	(Resigned 14 September 2022)
Mr Jack Tighe	(Resigned 14 September 2022)
Mrs Nicola Allott	(Resigned 14 September 2022)
Mrs Sara Pitchford	
Mrs Nancy Craven	
Mr Gary Osborne	(Appointed 14 September 2022 and resigned 24 January 2023)
Emma Pacey	(Appointed 14 September 2022)
Mr Rory Fitz-Gerald	(Appointed 14 September 2022)
Mr John Jarvis	(Appointed 5 June 2023)

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

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

 *John Jarvis*
Signed on 02/09/23 @ 16:17

Mr John Jarvis
Trustee

Date:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr R J Wegner FCCA
Lentells Limited

17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA



Robert Wegner
Signed on 04/09/23 @ 11:41

Dated:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	-	5,254	5,254	11,942	47,849	59,791
Charitable activities	4	26,460	-	26,460	18,404	-	18,404
Other trading activities	5	72,975	-	72,975	55,116	-	55,116
Investments	6	440	-	440	548	-	548
Total income		<u>99,875</u>	<u>5,254</u>	<u>105,129</u>	<u>86,010</u>	<u>47,849</u>	<u>133,859</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>108,307</u>	<u>2,742</u>	<u>111,049</u>	<u>75,158</u>	<u>47,849</u>	<u>123,007</u>
Net (expenditure)/income for the year/							
Net movement in funds		(8,432)	2,512	(5,920)	10,852	-	10,852
Fund balances at 1 April 2022		<u>223,699</u>	<u>3,796</u>	<u>227,495</u>	<u>212,847</u>	<u>3,796</u>	<u>216,643</u>
Fund balances at 31 March 2023		<u><u>215,267</u></u>	<u><u>6,308</u></u>	<u><u>221,575</u></u>	<u><u>223,699</u></u>	<u><u>3,796</u></u>	<u><u>227,495</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		1,769		2,359
Current assets					
Stocks	13	-		640	
Debtors	14	266,798		41,160	
Cash at bank and in hand		353,114		361,094	
		<u>619,912</u>		<u>402,894</u>	
Creditors: amounts falling due within one year	15	<u>(400,106)</u>		<u>(177,758)</u>	
Net current assets			219,806		225,136
Total assets less current liabilities			<u>221,575</u>		<u>227,495</u>
Income funds					
Restricted funds	17		6,308		3,796
<u>Unrestricted funds - general</u>					
Designated funds	18	42,894		61,141	
General unrestricted funds		<u>172,373</u>		<u>162,558</u>	
			215,267		223,699
			<u>221,575</u>		<u>227,495</u>

The financial statements were approved by the Trustees on



John Jarvis
Signed on 02/09/23 @ 16:17

Mr John Jarvis
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which it is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

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

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

1.7 Impairment of fixed assets

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Restricted funds 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	5,254	1,275	47,849	49,124
Government Covid grants receivable	-	10,667	-	10,667
	<u>5,254</u>	<u>11,942</u>	<u>47,849</u>	<u>59,791</u>

4 Charitable activities

	County events 2023 £	Caddihoe 2023 £	Total 2023 £	County events 2022 £	Caddihoe 2022 £	Total 2022 £
Sales within charitable activities	<u>25,018</u>	<u>1,442</u>	<u>26,460</u>	<u>8,582</u>	<u>9,822</u>	<u>18,404</u>

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Membership fees	312,750	275,580
Membership fees due to headquarters	(239,775)	(220,464)
Other trading activities	72,975	55,116

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	440	548

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	2023 £	2022 £
Staff costs	22,750	17,867
Depreciation and impairment	590	786
Caddihoe costs (excluding rent)	886	5,077
Distribution to districts	3,475	3,062
County activities	49,509	19,762
Adult training	320	60
Jamboree	2,348	1,700
Travel	7,737	4,796
Conferences and courses	124	1,482
Meetings	176	413
Small equipment and sundry items	1,816	52,791
	<u>89,731</u>	<u>107,796</u>
Share of support costs (see note 9)	21,318	15,211
	<u>111,049</u>	<u>123,007</u>
Analysis by fund		
Unrestricted funds - general	108,307	75,158
Restricted funds	2,742	47,849
	<u>111,049</u>	<u>123,007</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 6 of them were reimbursed a total of £3,853 travelling and admin expenses relating to support costs and charitable activities (2022- 5 were reimbursed £1,239 for travelling and admin expenses).

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Operating lease charges	-	-	-	(7,366)	Scouting
Postage and stationery	1,296	-	1,296	2,905	Scouting
Communications	11,377	-	11,377	9,500	Scouting
Insurances	2,176	-	2,176	1,247	Scouting
Accountancy - independent examination	3,726	-	3,726	3,590	Scouting
Bank charges	46	-	46	30	Scouting
Advertising & promotion	2,697	-	2,697	5,305	Scouting
	<u>21,318</u>	<u>-</u>	<u>21,318</u>	<u>15,211</u>	
Analysed between Charitable activities	<u>21,318</u>	<u>-</u>	<u>21,318</u>	<u>15,211</u>	

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Admin	<u>1</u>	<u>1</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>22,750</u>	<u>17,867</u>

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	5,942
At 31 March 2023	5,942
Depreciation and impairment	
At 1 April 2022	3,583
Depreciation charged in the year	590
At 31 March 2023	4,173
Carrying amount	
At 31 March 2023	1,769
At 31 March 2022	2,359

13 Stocks

	2023 £	2022 £
Raw materials and consumables	-	640

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	5,841	2,990
Other debtors	260,957	32,000
Prepayments and accrued income	-	6,170
	266,798	41,160

Other debtors includes expenses deferred for Jamboree £241,639, Woodlands £10,199 and Scoutmoor £9,119 relating to future events planned.

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	16	377,848	171,165
Trade creditors		18,718	3,503
Accruals		3,540	3,090
		400,106	177,758

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Deferred income

	2023 £	2022 £
Other deferred income	377,848	171,165

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	377,848	171,165
Movements in the year:		
Deferred income at 1 April 2022	171,165	40,451
Released from previous periods	(171,165)	(40,451)
Resources deferred in the year	377,848	171,165
Deferred income at 31 March 2023	377,848	171,165

County events (Jamboree) deferred £289,716 (2022: £81,300)

County events (Woodlands) deferred £14,154 (2022: £Nil)

Membership fees deferred £73,978 (2022: £89,505)

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Legacy - Handicapped Scout fund	1,000	-	-	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796	-	-	2,796
BBC Children in need - mobile climbing wall	-	47,349	(47,349)	-	-	-	-
Scout Association unsung hero	-	500	(500)	-	-	-	-
Mercy Scouts	-	-	-	-	254	-	254
Shooting equipment	-	-	-	-	5,000	(2,742)	2,258
	<u>3,796</u>	<u>47,849</u>	<u>(47,849)</u>	<u>3,796</u>	<u>5,254</u>	<u>(2,742)</u>	<u>6,308</u>

Restricted funds carried forward at 31 March 2021 consist of:-

Legacy - to assist members that have special needs

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions

Mercy Scouts - to support the scout relief, development and advocacy organisation working with communities in Uganda to overcome poverty and injustice

Shooting Equipment - National lottery community fund supporting the purchase of shooting equipment for scout activities.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Caddihoe repairs	40,000	-	-	40,000	-	(40,000)	-
International Events	14,866	6,950	(675)	21,141	7,144	(1,500)	26,785
Torridge closure fund	-	-	-	-	16,109	-	16,109
	<u>54,866</u>	<u>6,950</u>	<u>(675)</u>	<u>61,141</u>	<u>23,253</u>	<u>(41,500)</u>	<u>42,894</u>

The charity's designated unrestricted funds are as follows:-

Caddihoe replenishment: related to maintaining the Caddihoe scouting centre, a building which was used and rented on a full repairing lease from the National Trust. The fund was to be used as deemed necessary by the trustees over time to maintain the property for the provision of youth services. The centre is being handed back to the National Trust. Therefore the designated fund has been released..

International Events: relating to fees collected of £1 from each member based on the census' for 2020, 2021, 2022 and 2023 to be carried forward for future use. The fund will be available to applications from young people for support towards international events.

Torridge closure fund: the closure of Torridge District resulted in £16,109 being transferred to County. This amount will be distributed to the groups which were allocated to North and Mid Devon Districts in due course.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,769	-	1,769	2,359	-	2,359
Current assets/(liabilities)	213,498	6,308	219,806	221,340	3,796	225,136
	<u>215,267</u>	<u>6,308</u>	<u>221,575</u>	<u>223,699</u>	<u>3,796</u>	<u>227,495</u>

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

20 Operating lease commitments

Lessee

There were no operating leases in existence during the year.

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

DEVON COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Lord Lieutenant of Devon, David Fursdon Esq	
Trustees	Mr Andrew Leadbetter Mr James Littlejohns Mr Steven Donohue Mr Benjamin de Carteret Mr Martin Bray Mr Christopher Solway Mr Samuel Ley Mr Jack Tighe Mrs Nicola Allott Mrs Sara Pitchford Mrs Nancy Craven	(Appointed 7 September 2021) (Appointed 7 September 2021)
Charity number	301073	
County Scout Association number	114	
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP	
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA	

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

All activities are carried out by volunteers.

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

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.

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

Achievements and performance

The year began with Covid 19 restrictions still in place and it wasn't until 20 January 2022 that, in line with the National Youth Agency, The Scout Association removed the need for face coverings to be worn indoors, and most restrictions were lifted. At the time of this report we are, once again, fully engaged in delivering an inspiring programme for our young people. "Online" Scouting will continue when it is convenient to do so.

Our January Census figures showed an overall 12.5% increase in members from 2021, however this number is still more than 1000 members less than 2020. Sadly, the number of leaders / adult members has decreased year on year and our waiting lists across the County remain long. It continues to be a priority of the County Team to recruit more adults in order to be able to deliver Scouting to even more young people in Devon.

Once again, our adults and young people have been extremely resilient and imaginative during this difficult period, delivering and taking part in a variety of on-line and socially distanced activities when necessary. We thank all of our volunteers for their continued support to ensure as many young people as possible are able to access Scouting.

Following a thorough and in-depth external safety inspection at Caddihoe, and based on the recommendations made, we have made the difficult and, for some, unpopular decision not to renew the lease offered to us by the National Trust at our Caddihoe site. The terms being offered were unviable in light of the amount of work needed to be carried out and the costs involved. However, we are in the process of negotiating exciting new ventures with the National Trust on the Ashclyst Estate which we feel will benefit Scouting in Devon without the financial liability. As the handing over process had not been completed at "year end", the annual accounts still reflect the designated repair fund for Caddihoe, this will be removed during the year ending 31 March 2023. In addition, the County Team are negotiating with other external agencies to forge partnerships giving Devon Scouts access to other outdoor pursuits.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

During the Autumn the selection process for both participants and leaders for the 2023 World Scout Jamboree took place. Following a very wet and muddy camp 72 young people were chosen along with 8 leaders. Unfortunately, Storm Eunice in February thwarted plans for the first training camp and online activities took place instead. Several training camps are planned for the period between now and August 2023 when the teams set off for South Korea. The cost for each participant is £4300 including £805 added by County to cover training camps and kit / equipment needed for the Jamboree. It should be noted therefore, that by the time the WSJ takes place £337,560 will have passed through the Devon Scouts accounts. The payment schedule for participants and leaders is such that at no point will the County be underwriting any amounts due to Gilwell.

Several Explorer Belt expeditions had been planned for the summer of 2022.

We were extremely fortunate, in March 2021, to secure a Grant from the Youth Investment Fund from Children in Need. On the 18 March we received almost £48k, which has been used to purchase a mobile climbing wall for County use. We have yet to take delivery of the wall but are very excited that this will allow even more young people the opportunity to experience climbing, without having to travel long distances.

Towards the end of 2021, the County Commissioner recommended increasing the hours of the County Administrator to make the role full time. The reasoning behind this was to help ease the administrative and accounting burden placed on the volunteers, allowing them to concentrate more on the grass roots Scouting. The Trustees approved this recommendation on the understanding that the need for full time employee be reviewed on an annual basis.

Financial review

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 one year's income from the County Levy plus any amount deemed necessary to cover certain future events including attendance at Jamborees. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The principal funding source continues to be membership subscriptions.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12/7/1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10/10/2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 5.16 of the Scouting POR (Policy, organisation and Rules) www.scouts.org.uk/por/ In addition the charity has adopted resolutions relating to members of the committee, conduct of meetings and length of service in 2020.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Mr Andrew Leadbetter

Mr James Littlejohns

Mr George Dempsey

(Resigned 7 September 2021)

Mr Steven Donohue

Mr Benjamin de Carteret

Mr Martin Bray

Mr Christopher Solway

Mr Samuel Ley

Mr Jack Tighe

Mrs Nicola Allott

Mrs Sara Pitchford

(Appointed 7 September 2021)

Mrs Nancy Craven

(Appointed 7 September 2021)

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

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



A R Leadbetter

Signed on 20/09/22 @ 14:33

Mr Andrew Leadbetter

Trustee

Date:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Robert Wegner
Countersigned on 20/09/22 @ 15:56

Mr R J Wegner FCCA

Lentells Limited

17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA

Dated:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	3	11,942	47,849	59,791	19,431	19,431
Charitable activities	4	18,404	-	18,404	3,930	3,930
Other trading activities	5	55,116	-	55,116	120,865	120,865
Investments	6	548	-	548	843	843
Total income		<u>86,010</u>	<u>47,849</u>	<u>133,859</u>	<u>-</u>	<u>145,069</u>
Expenditure on:						
Charitable activities	7	<u>75,158</u>	<u>47,849</u>	<u>123,007</u>	<u>-</u>	<u>95,831</u>
Net income for the year/ Net movement in funds		10,852	-	10,852	-	49,238
Fund balances at 1 April 2021		<u>212,847</u>	<u>3,796</u>	<u>216,643</u>	<u>3,796</u>	<u>167,405</u>
Fund balances at 31 March 2022		<u>223,699</u>	<u>3,796</u>	<u>227,495</u>	<u>3,796</u>	<u>216,643</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		2,359		1,452
Current assets					
Stocks	12	640		-	
Debtors	13	41,160		7,888	
Cash at bank and in hand		361,094		262,931	
		<u>402,894</u>		<u>270,819</u>	
Creditors: amounts falling due within one year	14	<u>(177,758)</u>		<u>(55,628)</u>	
Net current assets			225,136		215,191
Total assets less current liabilities			<u>227,495</u>		<u>216,643</u>
Income funds					
Restricted funds	16		3,796		3,796
<u>Unrestricted funds - general</u>					
Designated funds	17	61,141		54,866	
General unrestricted funds		<u>162,558</u>		<u>157,981</u>	
			223,699		212,847
			<u>227,495</u>		<u>216,643</u>

The financial statements were approved by the Trustees on



A R Leadbetter

Signed on 20/09/22 @ 14:33

Mr Andrew Leadbetter
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which it is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

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

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

1.7 Impairment of fixed assets

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Donations and gifts	1,275	47,849	49,124	-
Government Covid grants receivable	10,667	-	10,667	19,431
	<u>11,942</u>	<u>47,849</u>	<u>59,791</u>	<u>19,431</u>

4 Charitable activities

	County events 2022 £	Caddihoe 2022 £	Total 2022 £	County events 2021 £	Caddihoe 2021 £	Total 2021 £
Sales within charitable activities	<u>8,582</u>	<u>9,822</u>	<u>18,404</u>	<u>879</u>	<u>3,051</u>	<u>3,930</u>

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Membership fees	275,580	294,178
International Jamboree fees	-	56,597
Membership fees due to headquarters	(220,464)	(229,910)
Other trading activities	55,116	120,865

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	548	843

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Staff costs	17,867	9,660
Depreciation and impairment	786	484
Caddihoe costs (excluding rent)	5,077	5,362
Distribution to districts	3,062	4,017
County activities	19,762	2,543
Adult training	60	1
Jamboree	1,700	55,104
Travel	4,796	785
Conferences and courses	1,482	-
Meetings	413	5
Regional fund	-	1,800
Small equipment and sundry items	52,791	152
	<u>107,796</u>	<u>79,913</u>
Share of support costs (see note 8)	15,211	15,918
	<u>123,007</u>	<u>95,831</u>
Analysis by fund		
Unrestricted funds - general	75,158	95,831
Restricted funds	47,849	-
	<u>123,007</u>	<u>95,831</u>

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Operating lease charges	(7,366)	-	(7,366)	2,946	Scouting
Accountancy - payroll administration	-	-	-	325	Scouting
Postage and stationery	2,905	-	2,905	394	Scouting
Communications	9,500	-	9,500	7,809	Scouting
Insurances	1,247	-	1,247	1,409	Scouting
Accountancy - independent examination	3,590	-	3,590	3,000	Scouting
Bank charges	30	-	30	35	
Advertising & promotion	5,305	-	5,305	-	
	<u>15,211</u>	<u>-</u>	<u>15,211</u>	<u>15,918</u>	
Analysed between					
Charitable activities	<u>15,211</u>	<u>-</u>	<u>15,211</u>	<u>15,918</u>	

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 5 of them were reimbursed a total of £1,239 travelling and admin expenses relating to support costs and charitable activities (2021- 4 were reimbursed £811 for travelling and admin expenses).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Admin	<u>1</u>	<u>1</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>17,867</u>	<u>9,660</u>

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	4,249
Additions	1,693
At 31 March 2022	5,942
Depreciation and impairment	
At 1 April 2021	2,797
Depreciation charged in the year	786
At 31 March 2022	3,583
Carrying amount	
At 31 March 2022	2,359
At 31 March 2021	1,452

12 Stocks

	2022 £	2021 £
Raw materials and consumables	640	-

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	2,990	2,367
Other debtors	32,000	-
Prepayments and accrued income	6,170	5,521
	41,160	7,888

Other debtors includes Jamboree expenses deferred of £32,000 relating to this future event planned.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	15	171,165	40,451
Trade creditors		3,503	12,587
Accruals		3,090	2,590
		177,758	55,628

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Deferred income

	2022 £	2021 £
Other deferred income	171,165	40,451

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	171,165	40,451
Movements in the year:		
Deferred income at 1 April 2021	40,451	125,755
Released from previous periods	(40,451)	(125,755)
Resources deferred in the year	171,165	40,451
Deferred income at 31 March 2022	171,165	40,451

County events (Jamboree) deferred £81,300 (2021: £nil)
Membership fees deferred £89,505 (2021: £40,451)
Jamboree explorer belt income deferred £360 (2021: £0)

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended 31 March 2022	Balance at 31 March 2022
	£	£	£	£	£	£
Legacy - Handicapped Scout fund	1,000	-	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	2,796	-	-	2,796
BBC Children in need - mobile climbing wall	-	-	-	47,349	(47,349)	-
Scout Association unsung hero	-	-	-	500	(500)	-
	<u>3,796</u>	<u>-</u>	<u>3,796</u>	<u>47,849</u>	<u>(47,849)</u>	<u>3,796</u>

Restricted funds carried forward at 31 March 2021 consist of:-

Legacy - to assist members that have special needs

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions

BBC Children in need - to purchase a mobile climbing wall

Scout association unsung hero award

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Caddihoe replenishment	40,000	-	40,000	-	-	40,000
International Events	-	14,866	14,866	6,950	(675)	21,141
	<u>40,000</u>	<u>14,866</u>	<u>54,866</u>	<u>6,950</u>	<u>(675)</u>	<u>61,141</u>

The charity's designated unrestricted funds are as follows:-

Caddihoe replenishment: relating to maintaining the Caddihoe scouting centre, a building used and rented on a full repairing lease from the National Trust. The fund is to be used as deemed necessary by the trustees over time to maintain the property for the provision of youth services. The operating lease commitment is shown in note 18 of these financial statements.

International Events: relating to fees collected of £1 from each member based on the census' for 2020, 2021 and 2022 to be carried forward for future use. The fund will be available to applications from young people for support towards international events.

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	2,359	-	2,359	1,452	-	1,452
Current assets/(liabilities)	221,340	3,796	225,136	211,395	3,796	215,191
	<u>223,699</u>	<u>3,796</u>	<u>227,495</u>	<u>212,847</u>	<u>3,796</u>	<u>216,643</u>

19 Operating lease commitments

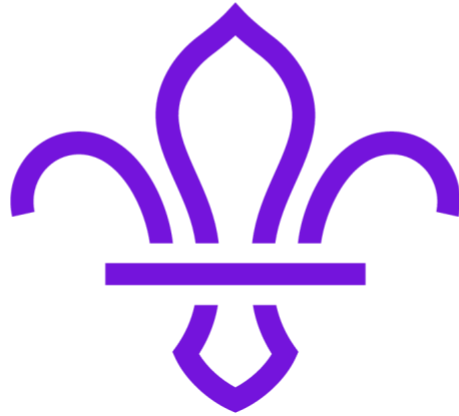
Lessee

There were no operating leases in existence during the year.

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts



Scouts

Devon

Annual Review 2020/21

County Chair – Andrew Leadbetter

“A difficult year for Devon Scouts - Thank you all for your patience and continued dedication”

There have been many things written about the Global Pandemic, and many descriptions, so I don't wish to add to the grief, except to say we have been living through interesting and testing times (no pun intended). I know you all want to get back to normal Scouting and I really hope that things will continue to improve as the year unfolds and more and more people are vaccinated!



I sincerely hope that you and your families, and friends, have all stayed safe and well and that you have managed to survive this difficult period.

May I convey my heartfelt thanks to all our Adult Leaders and everyone involved in Scouting, for your continued commitment and dedication to our great organisation.

The County Board of Trustees has continued to meet during lockdown by Zoom and I thank my fellow Board Members for their service, with a special thanks to our Administrator Jane Batchelor, who keeps the whole show on the road.

The County Commissioner, Steve Donohue, has and is doing an excellent job - despite a baptism of fire - and continues to lead Devon Scouting from the front. It has been my pleasure to support him and the County Team.



We bid farewell to our Treasurer, Andy Martin, and I have taken over the role temporarily, (again ably assisted by Jane) whilst we advertise for and find a new one.

I have spent a good deal of time trying to sort out the new lease for Caddihoe (and the water issues!) although I am happy to report that the National Trust

has now agreed to grant us a new lease, and I look forward to finalising this soon. It will mean that we can carry out further improvements to Caddihoe to make it more appealing and useful to Scouting - more details to follow. Whilst on the subject of Caddihoe, thanks to Alex Spry, the Warden, and his merry band of helpers.

Most photos included in this report were taken pre or post Covid restrictions.

I look forward to seeing you all at the AGM, which, all being well, will be a hybrid meeting - you can attend in person or alternatively join us on Zoom. If you do come along in person, please join the County Commissioner and me for a glass of wine, and some nibbles, before the meeting as a small gesture of our appreciation.

I now look forward to a much better year of Scouting - but remember - continue to stay safe!

My best wishes to you all.

Andrew Leadbetter

County Commissioner – Steve Donohue

“...many positive things ... have been happening in Scouting across Devon”

It would be easy, in this report, to be negative, given everything that has taken place this year not only in Devon, but globally, as the Covid-19 pandemic has taken hold and wreaked havoc across the world.

As we look forward to the new Scouting year ahead, I would like to reflect on the many positive things that have been happening in Scouting across Devon.



From the outset of lockdown our members have once again shown incredible dedication to Scouting and remarkable resilience during what has undoubtedly been, the most difficult period of many of our lives.

Young people and adult members have gained new skills by embracing technology, many for the first time, with the introduction of Zoom and, whether that has been for the purpose of section meetings or adult training, we have certainly found a valuable new tool to add to our resources as we continue to move forward with evermore modern and progressive Scouting.

During the lifting of restrictions, it was great to hear about so many group members getting back outdoors and meeting up with other members of their sections, albeit



socially distanced, to enjoy a range of activities. It has been fantastic to see the numbers of young people bouncing back into groups after real concerns of membership losses throughout the pandemic.

I consider myself lucky to have had the opportunity, in late spring, to meet up with some Explorers completing their Gold Duke of Edinburgh Award on Dartmoor, with some also working towards their Queens Scout Award. These achievements and Top

Awards are the driving force of Scouting and so to meet these guys briefly during their expedition was an absolute honour.

Throughout the challenge of the pandemic we have found new and exciting ways to Scout and that is to be applauded.

The work involved in getting back to Scouting safely has been no small feat, and the return to Scouting in all groups is down in no small part to the dedication of many of our adult volunteers. I'd like to take this opportunity to say a huge thank you to all those volunteers across the County from Leaders to Occasional helpers, from Executive Committee members to GSL's, from District team members to County Team members, all of whom have been vital to the continued delivery of Scouting to our young people.

Of course, none of us can know exactly what the rest of the year holds for us, however if we have learnt anything from the last 18 months it is that as Scouts, we have endured, developed, and ultimately overcome mountains and I am confident we will continue to do so in the years to come.

Thank you for all you do. Keep Scouting.

Best Wishes,
Steve Donohue
County Commissioner

County Training Manager – Julie Platts

Whilst 2020/2021 has been an unusual year, the Training Team have stepped up to the challenge and continued to deliver the majority of Training Modules and to validate volunteers.

Most photos included in this report were taken pre or post Covid restrictions.

I am delighted to confirm that during this year, in addition to updating the Training web pages and integrating them with the main County Website, we have achieved the following:

- 44 online Leader Training Modules
- 3 Manager and Supporter Training Modules almost completed (these extend over a few sessions)
- 1 pilot First Aid course delivered
- 134 Wood Badges achieved
- 4550 separate modules validated

(For comparison 112 Wood Badges were completed and just over 4800 separate modules validated the previous year).

The non-compliance of the Mandatory Training: Safety and Safeguarding; has reduced from about 30% (almost 1 in every 3 volunteers) to 4% (1 in 25 adults). However, it is not time to rest on our laurels. Non-compliance for Safety and Safeguarding should be 0%.

The First Aid syllabus has changed and as we have been unable to deliver face



to face training, it will need a concentrated effort to get volunteers through their practical validations. In addition, there are still volunteers who have yet to achieve their Getting Started or their Wood Badge Training in the timescales stipulated by The Scout Association. Unfortunately, the situation with non-compliance in Mandatory, Getting Started and Wood Badge training varies across the Districts in Devon, and we will be looking at sharing best practice and other ways to make the situations more uniform, for the benefit of both the young people and the volunteers.

However, this does not detract from the wonderful work on training that has been achieved this year. All I can say is **“WOW”**, and **“THANKS”** to all who have been involved in supporting this tremendous outcome, especially as the team has been depleted due to increased non-scouting workloads, new challenges to face in Scouting, and some, understandably, saving their efforts for Face-to-Face training. I am looking forward to the team surpassing this year's achievements, as Covid restrictions are lifted.

Julie Platts
County Training Manager

ACC International – Paul Charlton

One thing is for certain, this has been a slightly different year. My initial comment is to state the obvious, that there have been no international Scout trips, however it is important to remember that international Scouting does not necessarily involve trips either overseas or even here in the UK.



A normal section programme can (indeed should) include international and for that reason we are working on developing programme resources to support section leaders and therefore enable them to deliver some amazing and exciting international elements into their programmes.

I hope to be able to report on the highlight of this next year namely the Virtual International Camp, which has been rescheduled to allow for the incredible interest from our international Scout friends from across the world!

Inevitably there have been disappointments because of the pandemic, with the most notable being the eventual cancelling of the European Jamboree and the suspension of several Explorer Belt expeditions. I would like to take this opportunity to thank the amazing team of leaders and IST who were preparing many Devon Explorers for the experience of a lifetime in Poland at the European Jamboree. Despite all the obstacles placed in their way, they fought on in an attempt to make this adventure happen, but eventually the final decision was made by the Jamboree organisers themselves. I know how disheartening this has been, but hopefully the experiences gained can be utilised for another future international adventure. The amazing Explorer Belt Support Team (part of the Devon International Team) have been doing



a great job, despite the odds stacked against them, of trying to maintain some momentum and thereby enable some of the disappointed Explorer Belt teams to simply put their plans on hold in the hope that 2022 will be their year. Watch this space for more about Explorer Belt opportunities for 2022 and beyond.

I cannot continue this report without paying tribute to Katie Rodgers and Sam Ley. I was eternally grateful to both Katie and Sam for taking on the roles of joint Devon International Team SASU Managers. They have also been a tremendous support to

Most photos included in this report were taken pre or post Covid restrictions.

me in terms of seeking to enable us to encourage, facilitate and support international Scouting within the programme of Devon Scouts of all sections. Together we refer to ourselves as the Core International Team.

Rather than just sitting back and reminiscing about our own international experiences we have been making good use of our time in lockdown to review our County International Strategy. A copy of this compelling document is available upon request, and furthermore it is FREE! An incredibly important and integral part of our revised international strategy is the Devon International Team (SASU) and I have been delighted with the fantastic job that Katie and Sam have done in relaunching this amazing team of willing volunteers, but I will leave them to tell you more about this. Suffice to say, it will only be possible to implement our international strategy with the input and support of the Devon International Team.

Despite all the challenges faced during the last year, there are still a few groups planning international trips for next year. Hopefully this demonstrates the incredible resilience of Scouts ... despite all the obstacles and challenges, we continue to attempt to provide amazing programme opportunities for young people. Thank you to all of you.

Paul Charlton
ACC International

Duke of Edinburgh Award – David Hood

I find this report very difficult to prepare as despite several queries, I did not know what was going on around Devon. I believe that some units included DofE in their limited activities, where others put DofE on a back burner until things were normalised.

As schools had more contact time with the young people, in many cases they continued with DofE and several of our participants transferred their accounts to schools.



DofE offered Covid variations to the Award activities to enable them to continue and these were circulated locally to ensure leaders were made aware. As these

Most photos included in this report were taken pre or post Covid restrictions.

DofE Awards can be part of our Scout Awards it was very difficult to know how the Scout Association, as a licenced organisation, accepted these variations. The integral support from Gilwell was no longer available, however helpful DofE staff were available throughout the year where appropriate. After a while DofE bypassed Gilwell and directly verified several of our Gold DofE Awards. Gold Badges were delayed for many months at Gilwell and in the end DofE arranged to send these directly to participants bypassing any presentations.

At the start of the year some leaders were able to tidy up records and complete outstanding Awards and these are shown in our 4yr statistics along with numbers of specialty introduced "Covid Certificates of Achievement".

One Unit planned an Expedition for several dates but each time the conditions changed before it could take place. A couple of successful expeditions did however take place with the variation Covid safe conditions and participants returning home to sleep.

Leader Training moved on-line and was offered nationally by members of the DofE SASU.

I look forward to the coming year and trust that as we are allowed to return to normal conditions Devon Scouting will offer great opportunities for young people to achieve their DofE Awards again.



Devon Scouts & Girlguiding DofE Award 4-year Statistics **(Bronze, Silver & Gold combined)**

	2017/18		2018/19		2019/20		2020/21		
	New Starters	Awards Achieved	New Starters	Awards Achieved	New Starters	Awards Achieved	New Starters	Awards Achieved	Covid COAs
East Devon	2	2	3	2	7	2	1	1	
Exeter	32	14	15	18	20	11	7	9	4
Ex & Bud		1							
Mid Devon		2	1						
North Devon	26	22	10	6	11	18		1	

Most photos included in this report were taken pre or post Covid restrictions.

Plymouth	26	18	21	18	16	20	5	6	
Plym	14			7	5	3	1		
South Hams	1		1		2			1	
Teignbridge	8	6	17	5	20	14	5	2	5
Tiverton									
Torbay	19	5	17	13	17	17	6	4	4
Torridge	10	16	4	2	5	3		2	1
West Devon	12	9	5	2	4	4	8	2	1
Devon County		1	3	5		3			
SSAGO (Inc. Scouts & Guides)	9	4	7	4	5	2	4	1	1
Girlguiding Devon	23	9	15	13	14	16	2	5	11

New Starters are the dates registered in e-DofE (It does not include transfers)

Awards Achieved only include those fully Verified to date

David Hood
DofE Advisor

Target SASU – Andy Bowman



As has been said many times we have been through a very strange year. The Target ASU was all set to take the young people to the National finals last April at Wolverhampton with a view to improving our previous years performance.

Despite this, we did manage to squeeze in the Southwest Scout Air Championships and congratulations must be sent to all the young people who took part in the teams in the matches against Gloucestershire and Somerset. The Devon A team were successful in taking the title with Devon B in second place.

Preparations were in place for a Target Sprint competition in June but this has now deferred until 2022.



Most photos included in this report were taken pre or post Covid restrictions.

Planning for events has continued and we are lucky that we are to host to target days at

Budleigh Farm in early July. Already all 36 places have been taken up partly by those who had applied to attend the target camp in 2020 which was subsequently cancelled.

Work has been undertaken to devise a suitable awards scheme taking into account Beavers, Cubs, Scouts and Explorers in the various disciplines which we instruct. The badges have been designed and are in the process of production and details of the full scheme will be circulated throughout the county. We look forward to meeting you all again later in this year and hopefully can pick up where we left off. The first round of the Devon qualifying postal to be held in September November with the final in early December.



Thanks must go to the leaders and members in the Target ASU for the help and support over this difficult period.

Andy Bowman
Target ASU manager

Awards and Recognition – John Jarvis

“Now has never been a better time to nominate people for Good Service Awards”

With a new and easier process and the ability for Districts to review and submit nominations for the lower-level awards direct to HQ, we have seen an increase over the past twelve months in the number of successful nominations.

During the pandemic many groups have continued to offer ‘virtual’ Scouting to its members driven by the dedication of our adult leaders. We should also be thanking our Executive Committees who have had to find inventive ways to manage their funds as bills still have to be paid. Having to go the extra mile has provided yet another opportunity to consider formal recognition of a member’s achievements .

The launch of the new Awards and Recognition website last year gives an excellent insight into the Awards Process including the ability to manage day to day requests for replacement certificates and awards etc. without the need to directly contact the

Most photos included in this report were taken pre or post Covid restrictions.

Awards Team . We must not forget the awards available for Gallantry or Meritorious Conduct which are open to members of any age and awarded for specific acts of bravery or courage .

A Commissioner's Commendation is also a useful way of recognising an individual's contribution for a specific activity or event and unlike the Good Service Awards can be awarded more than once, as and when it is felt to be deserved

I am pleased to see that some Districts are now setting up their own Local Award Advisory Groups especially as there are still adults within the County that have never received any formal recognition, local knowledge being the key to addressing this within a District. Next year I hope to report that most Districts have come on board with this initiative

Finally, I am pleased to say that over the past twelve months Devon has achieved over 100 successful nominations . Whilst the majority have been for a Chief Scouts Commendation or an Award for Merit there has also been a Bar to the Award for Merit , some Silver Acorns, a Silver Wolf and a Commendation for Meritorious Conduct.



I hope that this will continue and we shall see an increase in nominations for the higher-level awards. Please do not hesitate to contact me if I can be of help

John Jarvis

Deputy County Commissioner (Awards and Recognition)

County Appointments Chair – John Slater

I was delighted to be appointed to this role late last summer. Whilst I am a relative newcomer to Scouting in Devon, I bring over 40 years involvement in Scouting in various guises, but these days my main Scouting position is as District Appointment Secretary in East Devon. My current focus is welcoming new volunteers into our wonderful movement. I am passionate that new leaders should feel supported, valued and welcomed when they step forward to help, in their very different ways, the young people who are the heart of Scouting.

Most photos included in this report were taken pre or post Covid restrictions.

It was a great sadness to me, that was only a few weeks after my appointment we lost, Bernard Moore who was County Appointment Secretary. He made my early days getting to grips with County appointments, a seamless process, explaining how everything worked and allow me to get my feet under the table. Bernard's role is now efficiently and effectively filled by Margaret Jarvis, who has taken on this additional role alongside her other roles in Devon Scouting.

During the last year, Zoom has become part of everyone's life. Hands up all those that remember a Zoom as an ice lolly. As a vehicle for hosting Appointment Panels, I have found these virtual meetings to be effective, and whilst a necessity during a global pandemic, has its own benefits, meaning people are not dragged miles from home, to sit in a draughty Scout hall. It remains to be seen whether they will continue to play a role in hosting District and County meetings, especially Appointment Panels.



The County Panel has met on a small number of occasions for meeting recruits to County leadership roles and we also review other County appointments and advise the County Commissioner, where a Panel session may not be necessary.

Coming out of lockdown we will hopefully be appointing an army of new recruits, as we return to

face-to-face scouting. I am anxious that the County should offer support to the Districts' appointment role, by offering training for new Appointment Panel members, ensuring that all those involved in recruitment set the proper tone by being welcoming and supportive and signposting the support and training that is on offer. We need to reinforce the message to new recruits that volunteering can be fun and fulfilling for adults, as well as for the young persons.

John Slater
County Appointments Chairman

ACC Explorers – Kevin Chamberlain

Having just completed my 5 years as ACC, my review with County Commissioner provided an opportunity to look back at progress on Project 1000 (started in 2016 when I took the role) after it's conclusion.

It's key target (and name) of reaching 1000 Explorers in Devon still eludes us, but I'm hopeful that with the effective re-launch of Scouting we can recruit more Young People and Leaders.



The ongoing challenges of communications, lack of District support, achievement of awards and activity permits still seem to be relevant and need further work.

Due to COVID restrictions, it was not possible to run a YL weekend in 2021, however I am aware of at least 12 Explorers across the County who have completed their YL award in the last 12 months, and a weekend is being planned for 2022.

Many Units have seen a decline in members during the lockdowns, mainly because Explorers is all about meeting up with friends and getting out to undertake activities – not sitting in front of your PC for yet more hours after school. Conversely some Units have seen a rise in members, so it's a mixed picture.

None of the planned Explorer Belt expeditions could take place during the last year, but at least 2 are still planned and alongside the International SASU, we are launching our Explorer Belt roadshows again to plan expeditions for 2022 & 2023.

Kevin Chamberlain
ACC Explorers



DEVON COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Lord Lieutenant of Devon, David Fursdon Esq
Trustees	Mr Andrew Leadbetter Mr James Littlejohns Mr Paul Bailiss Mr David Moate Mr George Dempsey Mr Steven Donohue Mr Benjamin de Carteret (Appointed 7 September 2020) Mr Martin Bray (Appointed 7 September 2020) Mr Christopher Solway (Appointed 7 September 2020) Mr Samuel Ley (Appointed 7 September 2020) Mr Jack Tighe (Appointed 7 September 2020) Mrs Nicola Allott (Appointed 7 September 2020)
Charity number	301073
County Scout Association number	114
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA
Bankers	Lloyds Bank PLC 27 Fore St Chard Somerset TA20 1PS

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

All activities are carried out by volunteers. The major asset used is the Scouting Centre at Caddihoe, which is leased from the National Trust.

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

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 6 and 25 are welcome as are our volunteers to whom we are most grateful for the many hours they spend.

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

Achievements and performance

This has been a challenging year for Devon Scouts with little face to face Scouting happening. We are now looking forward to lockdown restrictions easing, and in line with the National Youth Association we are following the "traffic light" system to eventually return to "normal" activities. Our adults and young people have been extremely resilient and imaginative during this difficult period, delivering and taking part in a variety of on-line and socially distanced activities. We once again thank all of our volunteers for their continued support to ensure as many young people as possible are able to access Scouting. Sadly the pandemic has led to significant reduction in membership and Devon has suffered a 20% reduction compared to Census figures in January 2020. In addition to supporting the return to Scouting across the Districts and Groups, the County Team will be concentrating on a high profile Recruitment Campaign, initially focussing on new adult members. This campaign will involve committing a significant amount of our reserves to ensure that a professional and dynamic impact.

We have finally managed to negotiate a new lease for our County Campsite at Caddihoe. The site is owned by the National Trust and negotiations have been lengthy, however, we are now able to move forward, spend money on much needed improvements and look to developing the site to encourage increased usage. Several government grants have been received over the pandemic and this money will go a long way to modernising the facility, making it more attractive to groups in our own County and those from further afield.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

During the financial year we were able to complete the accounts for the 2019 World Scout Jamboree. Unit 73 had not been able to hold their Reunion Camp due to the Pandemic so refunds were offered. Several participants chose to donate their refunds either to the Scout Solidarity Fund, which assists Scouts from poorer countries to attend International Jamborees, or to the Devon County International Fund, which will aid our own members to attend such events in future. These amounts were £600 and £675 respectively and we thank those donors for their generosity.

We received the disappointing, but not unexpected, news that the European Jamboree due to be held in Poland in 2020 was postponed, then cancelled. Although the accounts did not complete during the financial year 2020/21, all transactions were completed early in the current year.

Financial review

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 one year's income from the County Levy plus any amount deemed necessary to cover certain future events including attendance at Jamborees and replenishments at Caddihoe. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The principal funding source continues to be membership subscriptions.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12/7/1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10/10/2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 5.16 of the Scouting POR (Policy, organisation and Rules) www.scouts.org.uk/por/ In addition the charity has adopted resolutions relating to members of the committee, conduct of meetings and length of service in 2020.

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

Mr Andrew Leadbetter

Mr James Littlejohns

Mrs Valerie Drew

(Resigned 7 September 2020)

Mr Paul Bailiss

Mr David Moate

Mrs Kirsty Solway

(Resigned 7 September 2020)

Mr Andrew Martin

(Resigned 30 January 2021)

Mr David Symons

(Resigned 7 September 2020)

Mr George Dempsey

Mr Daniel Brock

(Resigned 7 September 2020)

Mr Steven Donohue

Mr Benjamin de Carteret

(Appointed 7 September 2020)

Mr Martin Bray

(Appointed 7 September 2020)

Mr Christopher Solway

(Appointed 7 September 2020)

Mr Samuel Ley

(Appointed 7 September 2020)

Mr Jack Tighe

(Appointed 7 September 2020)

Mrs Nicola Allott

(Appointed 7 September 2020)

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

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



Andrew Leadbetter
Signed on 06/09/21 @ 17:11

Mr Andrew Leadbetter

Trustee

Dated:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr A G Spear FCCA
Lentells Limited



Lentells

Countersigned on 06/09/21 @ 17:33

17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA

Dated:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	19,431	-	19,431	-	4,587	4,587
Charitable activities	4	3,930	-	3,930	54,878	-	54,878
Other trading activities	5	120,865	-	120,865	102,926	-	102,926
Investments	6	843	-	843	1,028	-	1,028
Total income		145,069	-	145,069	158,832	4,587	163,419
<u>Expenditure on:</u>							
Charitable activities	7	95,831	-	95,831	159,191	2,441	161,632
Net income for the year/ Net movement in funds		49,238	-	49,238	(359)	2,146	1,787
Fund balances at 1 April 2020		163,609	3,796	167,405	163,968	1,650	165,618
Fund balances at 31 March 2021		212,847	3,796	216,643	163,609	3,796	167,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,452		1,687
Current assets					
Debtors	12	7,888		30,186	
Cash at bank and in hand		262,931		271,787	
		<u>270,819</u>		<u>301,973</u>	
Creditors: amounts falling due within one year	13	(55,628)		(136,255)	
Net current assets			215,191		165,718
Total assets less current liabilities			<u>216,643</u>		<u>167,405</u>
Income funds					
Restricted funds	15		3,796		3,796
<u>Unrestricted funds - general</u>					
Designated funds	16	54,866		40,000	
General unrestricted funds		157,981		123,609	
		<u>212,847</u>		<u>163,609</u>	
			<u>216,643</u>		<u>167,405</u>

The financial statements were approved by the Trustees on



Andrew Leadbetter
Signed on 06/09/21 @ 17:11

Mr Andrew Leadbetter
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which it is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2020 £
Donations and gifts	-	4,587
Government Covid grants receivable	19,431	-
	<u>19,431</u>	<u>4,587</u>

4 Charitable activities

	County events 2021 £	Caddihoe 2021 £	Total County events 2021 £	Caddihoe 2020 £	Total 2020 £
	2021	2021	2020	2020	
	£	£	£	£	£
Sales within charitable activities	879	3,051	3,930	40,479	54,878
	<u>879</u>	<u>3,051</u>	<u>3,930</u>	<u>40,479</u>	<u>54,878</u>

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Membership fees	294,178	281,295
International Jamboree fees	56,597	288,939
Membership fees due to headquarters	(229,910)	(221,018)
World Jamboree fees due to headquarters	-	(246,290)
Other trading activities	120,865	102,926

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	843	1,028

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	9,660	8,914
Depreciation and impairment	484	563
Caddihoe costs (excluding rent)	5,362	18,418
Distribution to districts	4,017	4,019
County activities	2,543	51,212
Adult training	1	6,113
Jamboree	55,104	43,704
Travel	785	6,648
Conferences and courses	-	135
Meetings	5	2,094
Regional fund	1,800	1,800
Small equipment and sundry items	152	4,564
Presentations and awards	-	489
	79,913	148,673
Share of support costs (see note 8)	15,918	12,959
	95,831	161,632
Analysis by fund		
Unrestricted funds - general	95,831	159,191
Restricted funds	-	2,441
	-	2,441

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Operating lease charges	2,946	-	2,946	2,946	Scouting
Accountancy - payroll administration	325	-	325	429	Scouting
Postage and stationery	394	-	394	1,870	Scouting
Communications	7,809	-	7,809	2,985	Scouting
Insurances	1,409	-	1,409	758	Scouting
Accountancy - independent examination	3,000	-	3,000	1,925	Scouting
Trustees travel	-	-	-	1,550	Scouting
Trustees meetings	-	-	-	496	Scouting
Bank charges	35	-	35	-	
	<u>15,918</u>	<u>-</u>	<u>15,918</u>	<u>12,959</u>	
Analysed between					
Charitable activities	<u>15,918</u>	<u>-</u>	<u>15,918</u>	<u>12,959</u>	

The operating lease charges relate to the rent due to the National Trust for Caddihoe.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 4 of them were reimbursed a total of £811 travelling and admin expenses relating to support costs and charitable activities (2020- 11 were reimbursed £2,766 for travelling and admin expenses).

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Admin	<u>1</u>	<u>1</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>9,660</u>	<u>8,914</u>

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	4,000
Additions	249
At 31 March 2021	4,249
Depreciation and impairment	
At 1 April 2020	2,313
Depreciation charged in the year	484
At 31 March 2021	2,797
Carrying amount	
At 31 March 2021	1,452
At 31 March 2020	1,687

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,367	-
Prepayments and accrued income	5,521	30,186
	7,888	30,186

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	14	40,451	125,755
Trade creditors		12,587	8,451
Accruals		2,590	2,049
		55,628	136,255

14 Deferred income

	2021 £	2020 £
Other deferred income	40,451	125,755

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Deferred income

(Continued)

Caddihoe deposits deferred £nil (2020: £1,150)
County events deferred £nil (2020: £52,973)
Membership fees deferred £40,451 (2020: £71,632)

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£	£
Sponsorship - World Scout Jamboree 2019	500	-	(500)	-	-	-
Rotary donation - Explorer Belt Expedition	150	-	(150)	-	-	-
Legacy - Handicapped Scout fund	1,000	-	-	1,000	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	-	3,550	(754)	2,796	-	2,796
Gazebo	-	700	(700)	-	-	-
Laptop	-	337	(337)	-	-	-
	<u>1,650</u>	<u>4,587</u>	<u>(2,441)</u>	<u>3,796</u>	<u>-</u>	<u>3,796</u>

Restricted funds carried forward at 31 March 2021 consist of:-

Legacy - to assist members that have special needs

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£
Caddihoe replenishment	40,000	-	40,000	-	40,000
International Events	-	-	-	14,866	14,866
	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>14,866</u>	<u>54,866</u>

The charity's designated unrestricted funds are as follows:-

Caddihoe replenishment: relating to maintaining the Caddihoe scouting centre, a building used and rented on a full repairing lease from the National Trust. The fund is to be used as deemed necessary by the trustees over time to maintain the property for the provision of youth services. The operating lease commitment is shown in note 18 of these financial statements.

International Events: relating to fees collected of £1 from each member in the years ending 31 March 2020 £8,067 and 31 March 2021 £6,124, plus £675 Jamboree fees to be carried forward for future use. The fund will be available to applications from young people for support towards international events.

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,452	-	1,452	1,687	-	1,687
Current assets/ (liabilities)	211,395	3,796	215,191	161,922	3,796	165,718
	<u>212,847</u>	<u>3,796</u>	<u>216,643</u>	<u>163,609</u>	<u>3,796</u>	<u>167,405</u>

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Operating lease commitments

(Continued)

2021	2020
£	£
=====	=====

The operating lease with the National Trust for Caddihoe is under final negotiation and is expected to be issued for a term of 21 years. A written agreement has not yet been received, agreed and signed.

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

DEVON COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Lord Lieutenant of Devon, David Fursdon Esq
Trustees	Mr Andrew Leadbetter Mr James Littlejohns Mr Paul Bailiss Mr David Moate Mr George Dempsey Mr Steven Donohue Mr Benjamin de Carteret (Appointed 7 September 2020) Mr Martin Bray (Appointed 7 September 2020) Mr Christopher Solway (Appointed 7 September 2020) Mr Samuel Ley (Appointed 7 September 2020) Mr Jack Tighe (Appointed 7 September 2020) Mrs Nicola Allott (Appointed 7 September 2020)
Charity number	301073
County Scout Association number	114
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA
Bankers	Lloyds Bank PLC 27 Fore St Chard Somerset TA20 1PS

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

All activities are carried out by volunteers. The major asset used is the Scouting Centre at Caddihoe, which is leased from the National Trust.

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

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 6 and 25 are welcome as are our volunteers to whom we are most grateful for the many hours they spend.

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

Achievements and performance

This has been a challenging year for Devon Scouts with little face to face Scouting happening. We are now looking forward to lockdown restrictions easing, and in line with the National Youth Association we are following the "traffic light" system to eventually return to "normal" activities. Our adults and young people have been extremely resilient and imaginative during this difficult period, delivering and taking part in a variety of on-line and socially distanced activities. We once again thank all of our volunteers for their continued support to ensure as many young people as possible are able to access Scouting. Sadly the pandemic has led to significant reduction in membership and Devon has suffered a 20% reduction compared to Census figures in January 2020. In addition to supporting the return to Scouting across the Districts and Groups, the County Team will be concentrating on a high profile Recruitment Campaign, initially focussing on new adult members. This campaign will involve committing a significant amount of our reserves to ensure that a professional and dynamic impact.

We have finally managed to negotiate a new lease for our County Campsite at Caddihoe. The site is owned by the National Trust and negotiations have been lengthy, however, we are now able to move forward, spend money on much needed improvements and look to developing the site to encourage increased usage. Several government grants have been received over the pandemic and this money will go a long way to modernising the facility, making it more attractive to groups in our own County and those from further afield.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

During the financial year we were able to complete the accounts for the 2019 World Scout Jamboree. Unit 73 had not been able to hold their Reunion Camp due to the Pandemic so refunds were offered. Several participants chose to donate their refunds either to the Scout Solidarity Fund, which assists Scouts from poorer countries to attend International Jamborees, or to the Devon County International Fund, which will aid our own members to attend such events in future. These amounts were £600 and £675 respectively and we thank those donors for their generosity.

We received the disappointing, but not unexpected, news that the European Jamboree due to be held in Poland in 2020 was postponed, then cancelled. Although the accounts did not complete during the financial year 2020/21, all transactions were completed early in the current year.

Financial review

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 one year's income from the County Levy plus any amount deemed necessary to cover certain future events including attendance at Jamborees and replenishments at Caddihoe. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The principal funding source continues to be membership subscriptions.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12/7/1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10/10/2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 5.16 of the Scouting POR (Policy, organisation and Rules) www.scouts.org.uk/por/ In addition the charity has adopted resolutions relating to members of the committee, conduct of meetings and length of service in 2020.

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

Mr Andrew Leadbetter

Mr James Littlejohns

Mrs Valerie Drew

(Resigned 7 September 2020)

Mr Paul Bailiss

Mr David Moate

Mrs Kirsty Solway

(Resigned 7 September 2020)

Mr Andrew Martin

(Resigned 30 January 2021)

Mr David Symons

(Resigned 7 September 2020)

Mr George Dempsey

Mr Daniel Brock

(Resigned 7 September 2020)

Mr Steven Donohue

Mr Benjamin de Carteret

(Appointed 7 September 2020)

Mr Martin Bray

(Appointed 7 September 2020)

Mr Christopher Solway

(Appointed 7 September 2020)

Mr Samuel Ley

(Appointed 7 September 2020)

Mr Jack Tighe

(Appointed 7 September 2020)

Mrs Nicola Allott

(Appointed 7 September 2020)

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

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



Andrew Leadbetter
Signed on 06/09/21 @ 17:11

Mr Andrew Leadbetter

Trustee

Dated:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr A G Spear FCCA
Lentells Limited



Lentells

Countersigned on 06/09/21 @ 17:33

17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA

Dated:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	19,431	-	19,431	-	4,587	4,587
Charitable activities	4	3,930	-	3,930	54,878	-	54,878
Other trading activities	5	120,865	-	120,865	102,926	-	102,926
Investments	6	843	-	843	1,028	-	1,028
Total income		145,069	-	145,069	158,832	4,587	163,419
<u>Expenditure on:</u>							
Charitable activities	7	95,831	-	95,831	159,191	2,441	161,632
Net income for the year/ Net movement in funds		49,238	-	49,238	(359)	2,146	1,787
Fund balances at 1 April 2020		163,609	3,796	167,405	163,968	1,650	165,618
Fund balances at 31 March 2021		212,847	3,796	216,643	163,609	3,796	167,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,452		1,687
Current assets					
Debtors	12	7,888		30,186	
Cash at bank and in hand		262,931		271,787	
		<u>270,819</u>		<u>301,973</u>	
Creditors: amounts falling due within one year	13	<u>(55,628)</u>		<u>(136,255)</u>	
Net current assets			215,191		165,718
Total assets less current liabilities			<u>216,643</u>		<u>167,405</u>
Income funds					
Restricted funds	15		3,796		3,796
<u>Unrestricted funds - general</u>					
Designated funds	16	54,866		40,000	
General unrestricted funds		<u>157,981</u>		<u>123,609</u>	
			212,847		163,609
			<u>216,643</u>		<u>167,405</u>

The financial statements were approved by the Trustees on



Andrew Leadbetter
Signed on 06/09/21 @ 17:11

Mr Andrew Leadbetter
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which it is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2020 £
Donations and gifts	-	4,587
Government Covid grants receivable	19,431	-
	<u>19,431</u>	<u>4,587</u>

4 Charitable activities

	County events 2021 £	Caddihoe 2021 £	Total County events 2021 £	County events 2020 £	Caddihoe 2020 £	Total 2020 £
Sales within charitable activities	879	3,051	3,930	40,479	14,399	54,878
	<u>879</u>	<u>3,051</u>	<u>3,930</u>	<u>40,479</u>	<u>14,399</u>	<u>54,878</u>

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Membership fees	294,178	281,295
International Jamboree fees	56,597	288,939
Membership fees due to headquarters	(229,910)	(221,018)
World Jamboree fees due to headquarters	-	(246,290)
Other trading activities	120,865	102,926

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	843	1,028

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	9,660	8,914
Depreciation and impairment	484	563
Caddihoe costs (excluding rent)	5,362	18,418
Distribution to districts	4,017	4,019
County activities	2,543	51,212
Adult training	1	6,113
Jamboree	55,104	43,704
Travel	785	6,648
Conferences and courses	-	135
Meetings	5	2,094
Regional fund	1,800	1,800
Small equipment and sundry items	152	4,564
Presentations and awards	-	489
	79,913	148,673
Share of support costs (see note 8)	15,918	12,959
	95,831	161,632
Analysis by fund		
Unrestricted funds - general	95,831	159,191
Restricted funds	-	2,441
	-	2,441

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Operating lease charges	2,946	-	2,946	2,946	Scouting
Accountancy - payroll administration	325	-	325	429	Scouting
Postage and stationery	394	-	394	1,870	Scouting
Communications	7,809	-	7,809	2,985	Scouting
Insurances	1,409	-	1,409	758	Scouting
Accountancy - independent examination	3,000	-	3,000	1,925	Scouting
Trustees travel	-	-	-	1,550	Scouting
Trustees meetings	-	-	-	496	Scouting
Bank charges	35	-	35	-	
	<u>15,918</u>	<u>-</u>	<u>15,918</u>	<u>12,959</u>	
Analysed between					
Charitable activities	<u>15,918</u>	<u>-</u>	<u>15,918</u>	<u>12,959</u>	

The operating lease charges relate to the rent due to the National Trust for Caddihoe.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 4 of them were reimbursed a total of £811 travelling and admin expenses relating to support costs and charitable activities (2020- 11 were reimbursed £2,766 for travelling and admin expenses).

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Admin	<u>1</u>	<u>1</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>9,660</u>	<u>8,914</u>

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	4,000
Additions	249
At 31 March 2021	4,249
Depreciation and impairment	
At 1 April 2020	2,313
Depreciation charged in the year	484
At 31 March 2021	2,797
Carrying amount	
At 31 March 2021	1,452
At 31 March 2020	1,687

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,367	-
Prepayments and accrued income	5,521	30,186
	7,888	30,186

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	14	40,451	125,755
Trade creditors		12,587	8,451
Accruals		2,590	2,049
		55,628	136,255

14 Deferred income

	2021 £	2020 £
Other deferred income	40,451	125,755

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Deferred income

(Continued)

Caddihoe deposits deferred £nil (2020: £1,150)
County events deferred £nil (2020: £52,973)
Membership fees deferred £40,451 (2020: £71,632)

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£	£
Sponsorship - World Scout Jamboree 2019	500	-	(500)	-	-	-
Rotary donation - Explorer Belt Expedition	150	-	(150)	-	-	-
Legacy - Handicapped Scout fund	1,000	-	-	1,000	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	-	3,550	(754)	2,796	-	2,796
Gazebo	-	700	(700)	-	-	-
Laptop	-	337	(337)	-	-	-
	<u>1,650</u>	<u>4,587</u>	<u>(2,441)</u>	<u>3,796</u>	<u>-</u>	<u>3,796</u>

Restricted funds carried forward at 31 March 2021 consist of:-

Legacy - to assist members that have special needs

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£
Caddihoe replenishment	40,000	-	40,000	-	40,000
International Events	-	-	-	14,866	14,866
	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>14,866</u>	<u>54,866</u>

The charity's designated unrestricted funds are as follows:-

Caddihoe replenishment: relating to maintaining the Caddihoe scouting centre, a building used and rented on a full repairing lease from the National Trust. The fund is to be used as deemed necessary by the trustees over time to maintain the property for the provision of youth services. The operating lease commitment is shown in note 18 of these financial statements.

International Events: relating to fees collected of £1 from each member in the years ending 31 March 2020 £8,067 and 31 March 2021 £6,124, plus £675 Jamboree fees to be carried forward for future use. The fund will be available to applications from young people for support towards international events.

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,452	-	1,452	1,687	-	1,687
Current assets/ (liabilities)	211,395	3,796	215,191	161,922	3,796	165,718
	<u>212,847</u>	<u>3,796</u>	<u>216,643</u>	<u>163,609</u>	<u>3,796</u>	<u>167,405</u>

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Operating lease commitments

(Continued)

2021	2020
£	£
=====	=====

The operating lease with the National Trust for Caddihoe is under final negotiation and is expected to be issued for a term of 21 years. A written agreement has not yet been received, agreed and signed.

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).