



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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 17

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 £	Caddihoe 2020 £	Total 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)
	<hr/>	<hr/>
Other trading activities	120,865	102,926
	<hr/>	<hr/>

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	843	1,028
	<hr/>	<hr/>

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
	<hr/> 79,913	<hr/> 148,673
Share of support costs (see note 8)	15,918	12,959
	<hr/> 95,831	<hr/> 161,632
Analysis by fund		
Unrestricted funds - general	95,831	159,191
Restricted funds	-	2,441
	<hr/> 95,831	<hr/> 161,632

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
	<hr/>
At 31 March 2021	4,249
	<hr/>
Depreciation and impairment	
At 1 April 2020	2,313
Depreciation charged in the year	484
	<hr/>
At 31 March 2021	2,797
	<hr/>
Carrying amount	
At 31 March 2021	1,452
	<hr/>
At 31 March 2020	1,687
	<hr/>

12 Debtors

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

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
		<hr/>	<hr/>
		55,628	136,255
		<hr/>	<hr/>

14 Deferred income

	2021 £	2020 £
Other deferred income	40,451	125,755
	<hr/>	<hr/>

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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 17

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		<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)
	<u>120,865</u>	<u>102,926</u>

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>843</u>	<u>1,028</u>

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
	<hr/> 79,913	<hr/> 148,673
Share of support costs (see note 8)	15,918	12,959
	<hr/> 95,831	<hr/> 161,632
Analysis by fund		
Unrestricted funds - general	95,831	159,191
Restricted funds	-	2,441
	<hr/> -	<hr/> 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
	<hr/>
At 31 March 2021	4,249
	<hr/>
Depreciation and impairment	
At 1 April 2020	2,313
Depreciation charged in the year	484
	<hr/>
At 31 March 2021	2,797
	<hr/>
Carrying amount	
At 31 March 2021	1,452
	<hr/>
At 31 March 2020	1,687
	<hr/>

12 Debtors

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

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
		<hr/>	<hr/>
		55,628	136,255
		<hr/>	<hr/>

14 Deferred income

	2021 £	2020 £
Other deferred income	40,451	125,755
	<hr/>	<hr/>

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).