

**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

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<b>President</b>	The Lord Lieutenant of Devon, David Fursdon Esq	
<b>Trustees</b>	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	(Appointed 7 September 2021)
	Mrs Nancy Craven	(Appointed 7 September 2021)
<b>Charity number</b>	301073	
<b>County Scout Association number</b>	114	
<b>Principal address</b>	14 Barracks Road Fremington Barnstaple Devon EX31 3FP	
<b>Independent examiner</b>	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA	

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# DEVON COUNTY SCOUT COUNCIL

## CONTENTS

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

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# DEVON COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2022*

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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

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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/](http://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

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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

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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					
<b>Income from:</b>						
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
<b>Total income</b>		<u>86,010</u>	<u>47,849</u>	<u>133,859</u>	<u>-</u>	<u>145,069</u>
<b>Expenditure on:</b>						
<b>Charitable activities</b>	7	<u>75,158</u>	<u>47,849</u>	<u>123,007</u>	<u>-</u>	<u>95,831</u>
<b>Net income for the year/ Net movement in funds</b>		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>
<b>Fund balances at 31 March 2022</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	11		2,359		1,452
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(177,758)</u>		<u>(55,628)</u>	
Net current assets			225,136		215,191
<b>Total assets less current liabilities</b>			<u>227,495</u>		<u>216,643</u>
<b>Income funds</b>					
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

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#### 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**

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### **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 2022

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

# DEVON COUNTY SCOUT COUNCIL

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

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### 5 Other trading activities

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

### 6 Investments

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Interest receivable	548	843
	<hr/>	<hr/>

# 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>
<b>Analysis by fund</b>		
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>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
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 £
<b>Cost</b>	
At 1 April 2021	4,249
Additions	1,693
	<hr/>
At 31 March 2022	5,942
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2021	2,797
Depreciation charged in the year	786
	<hr/>
At 31 March 2022	3,583
	<hr/>
<b>Carrying amount</b>	
At 31 March 2022	2,359
	<hr/> <hr/>
At 31 March 2021	1,452
	<hr/> <hr/>

### 12 Stocks

	2022 £	2021 £
Raw materials and consumables	640	-
	<hr/> <hr/>	<hr/> <hr/>

### 13 Debtors

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

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
		<hr/>	<hr/>
		177,758	55,628
		<hr/> <hr/>	<hr/> <hr/>

# 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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	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).