

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



# DEVON COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>President</b>	The Lord Lieutenant of Devon, David Fursdon Esq	
<b>Trustees</b>	Mr James Littlejohns	
	Mr Steven Donohue	
	Mr Christopher Solway	
	Mrs Sara Pitchford	
	Mrs Nancy Craven	
	Emma Pacey	(Appointed 14 September 2022)
	Mr Rory Fitz-Gerald	(Appointed 14 September 2022)
	Mr John Jarvis	(Appointed 5 June 2023)
<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

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# DEVON COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

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

All activities are carried out by volunteers.

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

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

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

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

#### **Achievements and performance**

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

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

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

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

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

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

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

# DEVON COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### Financial review

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

The principal funding source continues to be membership subscriptions.

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

### Structure, governance and management

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


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

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

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

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

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

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

Mr John Jarvis  
**Trustee**

Date: .....

# DEVON COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

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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 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

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

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

Mr R J Wegner FCCA  
Lentells Limited

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



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

Dated: .....

# DEVON COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

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

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

All income and expenditure derive from continuing activities.

# DEVON COUNTY SCOUT COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2023

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

The financial statements were approved by the Trustees on .....



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

Mr John Jarvis  
Trustee



# DEVON COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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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 2023**

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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 2023

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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 2023

### 1 Accounting policies

(Continued)

#### 1.11 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

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

### 4 Charitable activities

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

# DEVON COUNTY SCOUT COUNCIL

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

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### 5 Other trading activities

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

### 6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	440	548
	<hr/>	<hr/>

# DEVON COUNTY SCOUT COUNCIL

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

### 7 Charitable activities

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

### 8 Trustees

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

# DEVON COUNTY SCOUT COUNCIL

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

### 9 Support costs

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

### 10 Employees

The average monthly number of employees during the year was:

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

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

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

### 11 Taxation

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

# DEVON COUNTY SCOUT COUNCIL

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

### 12 Tangible fixed assets

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

### 13 Stocks

	2023 £	2022 £
Raw materials and consumables	-	640

### 14 Debtors

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

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

### 15 Creditors: amounts falling due within one year

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



# DEVON COUNTY SCOUT COUNCIL

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

### 16 Deferred income

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

Deferred income is included in the financial statements as follows:

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

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

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

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

# DEVON COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

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

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

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

Legacy - to assist members that have special needs

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

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

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

# DEVON COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Designated funds

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

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

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

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

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

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

#### 19 Analysis of net assets between funds

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

# DEVON COUNTY SCOUT COUNCIL

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

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### **20 Operating lease commitments**

#### **Lessee**

There were no operating leases in existence during the year.

### **21 Related party transactions**

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