

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



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

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

Charity number

301073

Principal address

14 Barracks Road
Fremington
Barnstaple
Devon
EX31 3FP

Independent examiner

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

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

All activities are carried out by volunteers.

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

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

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

Public benefit

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

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

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

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

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

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

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

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

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

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

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

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

Financial review

Reserves policy

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

Principal funding sources

The principal funding source continues to be membership subscriptions.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Major risks

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

Factors likely to affect future financial performance

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

Structure, governance and management

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

The county's governing documents follow a Conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 6.1 of the Scouting POR (Policy, organisation and Rules) (March 2024) www.scouts.org.uk/por/ In addition the charity adopted in 2020 resolutions relating to members of the committee, conduct of meetings and length of service.

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

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

Mr James Littlejohns

Mr Steven Donohue

Mr Christopher Solway

Mrs Sara Pitchford

(Resigned 16 September 2023)

Mrs Nancy Craven

(Resigned 16 September 2023)

Ms Emma Pacey

Mr Rory Fitz-Gerald

Mr John Jarvis

(Appointed 5 June 2023)

Mr Alexander Hammond

(Appointed 16 September 2023)

Ms Jane Batchelor

(Appointed 1 June 2023)

Mr Ian Robertson

(Appointed 16 September 2023 and resigned 5 February 2024)

Mr Michael Hill

(Appointed 16 September 2023)

Recruitment and appointment of trustees

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

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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



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

Mr John Jarvis

Trustee

Date:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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



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

Lentells Limited

Robert Wegner FCCA

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

Dated:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

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

The financial statements were approved by the Trustees on



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

Mr John Jarvis
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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

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

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

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

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Impairment of fixed assets

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

DEVON COUNTY SCOUT COUNCIL

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

5 Income from other trading activities

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

DEVON COUNTY SCOUT COUNCIL

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

6 Income from investments

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

7 Expenditure on charitable activities

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

8 Net movement in funds

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

DEVON COUNTY SCOUT COUNCIL

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

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Admin	1	1

Employment costs

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Support costs allocated to activities

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

DEVON COUNTY SCOUT COUNCIL

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

12 Taxation

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

13 Tangible fixed assets

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

14 Debtors

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

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

15 Creditors: amounts falling due within one year

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

DEVON COUNTY SCOUT COUNCIL

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

16 Deferred income

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

Deferred income is included in the financial statements as follows:

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

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

17 Restricted funds

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

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

DEVON COUNTY SCOUT COUNCIL

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

17 Restricted funds

(Continued)

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

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

Legacy - to assist members that have special needs

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

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

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

18 Unrestricted funds

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

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

DEVON COUNTY SCOUT COUNCIL

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

18 Unrestricted funds

(Continued)

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

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

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

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

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

19 Analysis of net assets between funds

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

DEVON COUNTY SCOUT COUNCIL

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

19 Analysis of net assets between funds

(Continued)

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

20 Related party transactions

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