

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



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

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

DEVON COUNTY SCOUT COUNCIL

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

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

All activities are carried out by volunteers.

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

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

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

Public benefit

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

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

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

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

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

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

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

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

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

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

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

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

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Reserves policy

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

Principal funding sources

The principal funding source continues to be membership subscriptions.

Major risks

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

Factors likely to affect future financial performance

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

Structure, governance and management

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

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

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

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

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

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

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

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



John Jarvis

Signed on 04 September 2025 @ 09:47

Mr John Jarvis

Trustee

Date:

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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



Lentells Limited
Countersigned on 04 September 2025 @ 09:51

Lentells Limited

Robert Wegner FCCA

17 - 18 Leach Road

Chard Business Park

Chard

Somerset

TA20 1FA

Date:

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

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

The financial statements were approved by the Trustees on



John Jarvis
Signed on 04 September 2025 @ 09:47

Mr John Jarvis
Trustee

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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

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

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

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

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

DEVON COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

DEVON COUNTY SCOUT COUNCIL

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

5 Income from other trading activities

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

DEVON COUNTY SCOUT COUNCIL

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

6 Income from investments

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

7 Expenditure on charitable activities

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

DEVON COUNTY SCOUT COUNCIL

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

8 Support costs allocated to activities

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

9 Net movement in funds

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

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

DEVON COUNTY SCOUT COUNCIL

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

11 Employees (Continued)

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

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

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

12 Taxation

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

13 Tangible fixed assets

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

14 Debtors

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

DEVON COUNTY SCOUT COUNCIL

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

15 Creditors: amounts falling due within one year

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

16 Deferred income

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

Deferred income is included in the financial statements as follows:

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

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

17 Retirement benefit schemes

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

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

DEVON COUNTY SCOUT COUNCIL

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

18 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	104	-	-	104
Shooting equipment	2,258	-	(800)	1,458
Legacy - World Scout Jamboree	-	1,218	-	1,218
	<u>6,158</u>	<u>1,218</u>	<u>(800)</u>	<u>6,576</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	254	-	(150)	104
Shooting equipment	2,258	-	-	2,258
	<u>6,308</u>	<u>-</u>	<u>(150)</u>	<u>6,158</u>

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

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

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

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

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

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

DEVON COUNTY SCOUT COUNCIL

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

19 Unrestricted funds

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

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

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

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

20 Analysis of net assets between funds

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

DEVON COUNTY SCOUT COUNCIL

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

20 Analysis of net assets between funds

(Continued)

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

21 Related party transactions

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