

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

England & Wales · Charity number 301082

Details

Other names	TEIGNBRIDGE WESTERN DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Trust
Registered	1969-12-11
Register	View on the Charity Commission register

Contact

Address	Chao Nan Forder Lane Bishopsteignton Teignmouth Devon TQ14 9SL
Phone	07825676420
Email	dianne_ratcliffe@me.com
Website	www.teignbridgescouts.co.uk

Activities

Objects: SCOUT GROUP

Activities: Scouting for boys and girls aged 6-18 to support Scout Groups in Teignbridge District.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** TEIGNBRIDGE
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£131,714	£113,134	-	-
2024-03-31	£112,321	£85,976	-	-
2023-03-31	£101,980	£104,354	-	-
2022-03-31	£45,230	£40,389	-	-
2021-03-31	£15,256	£12,784	-	-

Trustees

Name	Role	Appointed
Diane Shaw	Chair	2023-04-15
Alice Fitz-Gerald		2023-09-18
Allison Howard		2023-04-15
Anne-Marie Sampson		2020-01-01
Graham Coates		2023-09-18
Holly Wotton		2023-04-15
Jack Thomas Horder		2025-10-22
MR MIKE RUFFLES		
RALPH THOMAS WHITE		2011-12-08
Robert Hale		2017-12-14
Rory Alexander Fitz-Gerald		2025-01-23
STEVE ROBINSON		2012-06-26

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 301082

Accounts



TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Trustees' Report and Financial Statements
For the Year Ended 31st March 2025

Contents

	Page
Charity Information	1
Trustees Annual Report	2 - 3
Statement of Trustees' Responsibilities	4
Independent Examiners Report	5
Summary of Financial Activities	6
Statement of Financial Activities	7 - 8
Balance Sheet	9
Notes to the Financial Statements	10 - 16

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Charity Information

As at 31 March 2025

TRUSTEES	Mrs D Shaw A-M Sampson R T White S Robinson M Ruffles T Harvey R Hale Mrs A Howard Holly Wotton Alice Fitz-Gerald Graham Coates Rory Fitz-Gerald (Appointed 23 January 2025) Mrs F Harvey (Resigned 23 January 2025)
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CHARITY NUMBER	301082
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HQ REGISTRATION NUMBER	10001294
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CONTACT ADDRESS	CHAO NAN FORDER LANE BISHOPSTEIGNTON DEVON TQ14 9SL
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TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES ANNUAL REPORT

For the Year Ended 31st March 2025

The Trustees present their annual report for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

1 Structure, Governance and Management

1.1 The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

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

1.2 The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association

2 Objectives and Activities

2.1 The primary objectives are to administer and support scouting activities throughout the Teignbridge District.

2.2 All activities are carried out by volunteers. When planning activities and Funding for the Teignbridge District Scouts the Council keeps in mind the Charity Commission's guidance on public benefit.

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 between the ages of 4 and 25 are welcome as are all our volunteers to whom we are most grateful for the many hours they spend.

3 Achievement and Performance

A full review of the district as a whole and the various sections is included in the published annual report of the Teignbridge District Scout Council.

The principal achievements in the year under review were supporting the groups within the District and the activities and events organized

The programme of youth orientated activities and events benefits young people by developing their self confidence and and social, practical life skills

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES ANNUAL REPORT (Continued)
For the Year Ended 31st March 2025

4 Financial Review

- 4.1 The district's policy on reserves is to hold an amount to cover one year's operating costs plus any amount deemed necessary for the maintenance of the Burdett Building and stock replacement.
- 4.2 The principal funding for the operation of the District is membership fees along with the surplus generated from the shop and the Burdett Building. The financial position of the District is satisfactory and funds have all been applied to the furtherance of scouting in the District.

5 Reserves policy

The amount of £38,000 is considered to be one year's operating costs.

The maintenance reserve for the Burdett Building is £18,416

Stock replenishment reserve is £10,000

£20,000 to provide funding to any individual group which may be experiencing a short term problem.

Approved by the Trustees on 2 October 2025 and signed on their behalf by



Mrs D Shaw - Chair of Trustees

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

At 31st March 2025

We are required under charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period.

In preparing those financial statements we are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

We are also responsible for:

- keeping proper accounting records;
- safeguarding the charity's assets;
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Mrs D Shaw - Chair of Trustees

INDEPENDENT EXAMINER'S REPORT
To the Trustees of Teignbridge District Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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


Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.

M D Young
Chartered Accountant
Peplows Limited
Moorgate House
King Street
Newton Abbot



.....
Chartered Accountant

Date: 2 October 2025

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Summary of Financial Activities
For the Year Ended 31st March 2025

	2025			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	98,591	22,923	10,200	131,714
Total resources expended	92,036	11,666	9,432	113,134
Net incoming/(outgoing) resources	6,555	11,258	768	18,581
Transfers to/from specific funds relating to income/expenditure				-
Net movement in funds	6,555	11,258	768	18,581
Total funds brought forward	51,259	184,414	57,847	293,520
Total funds carried forward	57,814	195,672	58,615	312,101

	2024			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	85,555	14,401	12,365	112,321
Total resources expended	71,230	8,748	5,998	85,976
Net incoming/(outgoing) resources	14,325	5,653	6,367	26,345
Transfers to/from specific funds relating to income/expenditure				
Explorer Groups Opening Balances	3,374			3,374
Net movement in funds	17,699	5,653	6,367	29,719
Total funds brought forward	33,560	178,761	51,480	263,801
Total funds carried forward	51,259	184,414	57,847	293,520

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Statement of Financial Activities
for the Year Ended 31st March 2025

	2025			2024		
	Restricted Funds	General Funds		Restricted Funds	General Funds	
	£	£	£	£	£	£
Membership Fees						
Amounts received from Groups		56,086		57,402		
Less: payable to Headquarters		<u>48,250</u>	7,836	<u>49,961</u>		7,441
Trading Income						
Shop surplus for the year as per Appendix 1			3,032			1,616
Burdett Building						
(Deficit) Surplus for the year as per Appendix 2			(506)			(1,778)
Activities Income						
Ten Tors and Mini 5 Tors		6,499		8,662		
Hurdlestone Challenge	49,625			33,797		
Hill Walking and Mountain Leader Training		4,242		1,725		
Explorer Groups	42,950			35,384		
Cremyll Challenge	5,525			4,420		
District Leaders Account - Squirrels		200				
District Leaders Account - Beavers		578				371
District Leaders Account - Cubs		565				525
District Account - Explorers		<u>1,979</u>	14,063	<u>735</u>		12,018
Investment Income						
Charities fund deposit	491	3,368		461	3,150	
Lloyds Bank Interest		2,832			1,021	
Scottish Widows		82			66	
Short term investment with HQ		-			500	
		<u>6,282</u>		<u>4,987</u>		4,737
Other Income						
Jamboree levy		1,934			2,126	
Donations, presentations and waived expenses				1,144	60	
Jamboree Sales					14	
Funds from Closed Groups				10,349		
Membership Discount received from HQ		<u>482</u>	2,416	<u>532</u>		2,732
	<u>98,591</u>	<u>33,123</u>		<u>85,555</u>	<u>26,766</u>	

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Statement of Financial Activities
for the Year Ended 31st March 2025**

	2025		2024	
	Restricted Funds	General Funds £	Restricted Funds	General Funds £
Resources Expended				
Cost of charitable activities				
District Leaders Account - Squirrels		275		
District Leaders Account - Beavers		849		520
District Leaders Account - Cubs		237		489
District Leaders Account - Explorers		1,666		1,586
District Leaders Account - Network Scouts		17		34
District Leaders Account - Young Leaders		60		
Ten Tors and Mini 5 Tors		9,432		5,699
Training Costs		4,839		2,185
District Explorer Groups	45,664		29,470	
Hurdlestone Challenge	37,419		36,735	
Cremyl Challenge	5,545		4,029	
1st Kingskerswell Costs	3,408		996	
Group Refunds - membership discount		483		532
Stationery and photocopying		17		
Postage		-		13
Travelling costs		315		694
AGM Expenses		3		
Wreaths		28		28
Lottery licence		20		20
Computer/website		235		96
Ten Tors Subsidy		500		500
Accountancy and Independent examination		1,440		1,380
New Group Contributions		-		300
Insurance		30		81
Motion Picture Umbrella Licence		539		570
Depreciation - Equipment		113		19
Total resources expended	92,036	21,098	71,230	14,746

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Balance Sheet
31st March 2025**

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	2		201,515		201,346
Investments	3		1,787		1,787
			<u>203,302</u>		<u>203,133</u>
CURRENT ASSETS					
Stock	4	11,873		10,426	
Debtors and payments in advance	5	8,742		9,409	
Cash at bank and in hand	6	333,465		301,006	
		<u>354,080</u>		<u>320,841</u>	
CURRENT LIABILITIES					
Amounts falling due within one year	7	95,498		80,670	
			<u>258,582</u>		<u>240,171</u>
NET CURRENT ASSETS					
			<u>258,582</u>		<u>240,171</u>
TOTAL NET ASSETS					
			<u><u>461,884</u></u>		<u><u>443,304</u></u>

Represented By

FUNDS

Unrestricted funds

General Fund	9	195,672		184,414	
Designated funds	9	58,615		57,848	
Restricted funds	9	57,814		51,259	
Revaluation reserve		149,783		149,783	
		<u>461,884</u>		<u>443,304</u>	

The Statement of Financial Activities and the Statement of Assets and Liabilities were approved by the Trustees on 2 October 2025 and signed on their behalf by:



Mrs D Shaw - Chair of Trustees



R T White - Treasurer

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2025

1 ACCOUNTING POLICIES

a) General information

Teignbridge District Scout Council is a charity registered with the Charity Commission under reference number 301082. It is governed by a set of rules and managed by the trustees – appointed under those rules.

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

b) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Membership fees

Are recognised in the accounts for the year to which they relate

Trading income

Is recognised on the point of sale

Burdett Building

Is reflected in the accounts when the rental has occurred

Activities income

This is reflected in the accounts when the activity takes place

Investment income

Investment income is recognised on a receivable basis.

Other income

This is reflected in the accounts at the point it is received

c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

d) Charitable activities and various costs

A breakdown of these amounts is included within the Statement of Financial Activities

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2025

1 ACCOUNTING POLICIES (CONTINUED)

e) Depreciation

Provision for depreciation of fixed assets held by the charity is provided at annual rates to spread the cost (less residual disposal value) of each asset over its estimated useful life.

The depreciation rate currently used is:

Equipment etc	20% straight line
Solar Panels	Straight line over 15 Years

f) Investments

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

g) Stocks

Stocks of uniform, badges and consumable items have been valued at the lower of cost and net realisable value after making due allowance for obsolete and slowing moving items.

h) Debtors

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

k) Funds structure

Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes. Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

l) Governance costs

Independent Examiners Costs £1,440.00 (2024 £1,380.00)

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2025

2 TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
COST OR VALUATION				
At 1st April 2024	190,000	14,826	26,291	231,117
Additions	-	-	958	958
Disposals	-	-	-	-
At 31 March 2025	<u>190,000</u>	<u>14,826</u>	<u>27,249</u>	<u>232,075</u>
DEPRECIATION				
At 1st April 2024	-	4,210	25,561	29,771
Charge for year	-	506	283	789
On Disposals	-	-	-	-
At 31st March 2025	<u>-</u>	<u>4,716</u>	<u>25,844</u>	<u>30,560</u>
NET BOOK VALUE				
At 31 March 2025	<u>190,000</u>	<u>10,110</u>	<u>1,405</u>	<u>201,515</u>
At 31 March 2024	<u>190,000</u>	<u>10,616</u>	<u>730</u>	<u>201,346</u>

The freehold property of £190,000 is not depreciated

Cost or valuation at 31 March 2025 is represented by

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
Cost	40,217	14,826	27,249	82,292
Valuation in 2021	<u>149,783</u>	<u>-</u>	<u>-</u>	<u>149,783</u>
	<u>190,000</u>	<u>14,826</u>	<u>26,291</u>	<u>231,117</u>

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2025 £	2024 £
Cost	<u>40,217</u>	<u>40,217</u>
Value of land in freehold land and buildings	<u>190,000</u>	<u>190,000</u>

Freehold land and buildings were valued on an open market basis on 18 March 2021 by John Stone FRICS Chartered Surveyor.

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2025**

	2025	2024
3 FIXED ASSET INVESTMENTS		
Investments (neither listed nor unlisted) were as follows		
	£	£
Investment 255 Income fund units at market value	<u>1,787</u>	<u>1,787</u>
4 Stock	£	£
Shop Stock	<u>11,873</u>	<u>10,426</u>
	<u>11,873</u>	<u>10,426</u>
5 Debtors	£	£
Debtors	3,352	2,998
Payments in Advance	<u>5,390</u>	<u>6,411</u>
	<u>8,742</u>	<u>9,409</u>
6 CASH AT BANK AND IN HAND		
	£	£
Cash	574	432
Charities Fund deposit	81,757	77,898
Explorer Groups	15,509	18,350
Bank Accounts	<u>235,625</u>	<u>204,326</u>
	<u>333,465</u>	<u>301,006</u>
Included in amounts held in bank accounts are funds from defunct groups as follows:		
1st Ashburton	<u>3,423</u>	<u>3,423</u>
	<u>3,423</u>	<u>3,423</u>
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Income received in Advance	22,736	17,447
Subscriptions received in Advance	67,048	58,020
Other Creditors	5,721	5,210
Tax on investment income	<u>(7)</u>	<u>(7)</u>
	<u>95,498</u>	<u>80,670</u>

Income received in advance relates to funds received in relation to events taking place in the following accounting period

Subscriptions received in advance relate to the 2025/2026 financial year

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2025

8 TRUSTEE'S EXPENSES

	2025	2024
	£	£
Included in resources expended are the following Trustee's Expenses		
Postage		13
Mileage allowance	<u>315</u>	<u>496</u>

9 RESERVES

Unrestricted General Fund

At 1st April 2024	184,414	178,761
Surplus(Deficit) for the year	<u>11,258</u>	<u>5,653</u>
	<u>195,672</u>	<u>184,414</u>

	Balance at 01/04/2024	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2025
	£	£	£	£	£
Designated Funds					
Burdett Building maintenance fund	17,981	435			18,416
Clifford fund	9,614	524			10,138
World Jamboree fund	2,295	2,143			4,438
Moretonhampstead development fund	9,969	494			10,463
Closed Groups	5,986				5,986
SAS fund	2,125	105			2,230
Ten Tors	9,877	6,499	9,432		6,944
	<u>57,847</u>	<u>10,200</u>	<u>9,432</u>	-	<u>58,615</u>
Restricted Funds					
Paul Bradley Memorial Fund	1,814				1,814
Henry Clatworthy Fund	6,240	354			6,594
Hurdlestone Challenge	6,871	49,625	37,419		19,077
Ivor Kingwell Fund	9,906	136			10,042
Explorer Groups	16,115	42,951	45,664		13,402
Cremyll Challenge	960	5,525	5,545		940
1st Kingskerswell Scout Group	9,353		3,408		5,945
	<u>51,259</u>	<u>98,591</u>	<u>92,036</u>	-	<u>57,814</u>
Total	<u>109,106</u>				<u>116,429</u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2025**

Note 9 (Continued)

Description of Funds

Designated Funds

Burdett Building maintenance fund is for the redecoration and major repairs to the building

Clifford fund is to support scouting in the District

World Jamboree fund is to help with the costs of those within the district attending the World Jamboree

Moretonhampstead development fund is held for the future building of new premises

Closed Groups Fund are monies received from closed groups

SAS fund is to support scouting in the District

Ten Tors is to support the training of the District teams for the event

Restricted Funds

Henry Clatworthy Fund is to support leader training

The Hudlestone Challenge is a joint venture between Teignbridge District Scout Council and Girlguiding Teignbridge.

In the event that the event is wound up then the funds held will be split equally between the two organisations.

Ivor Kingwell Fund is to support activity leader training and accreditation

Explorer Groups are 8 Explorer Groups in the District

Cremyll Challenge is a specific challenge held annually

Paul Bradley Memorial Fund is a fund to assist Ten Tors participants

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2025**

Appendix 1

Shop Trading Account

Year ended 31 March

	2025		2024	
	£	£	£	£
Income				
Scout shop and badges		12,002		12,334
Cost of shop activities				
Opening Stock		10,426		10,267
Purchases		10,033		10,225
		20,459		20,492
Closing Stock		11,873	8,586	10,426
				10,066
Gross Profit		3,416		2,268
Less Expenses		384		653
Surplus		3,032		1,615

Appendix 2

Burdett Building

Year ended 31 March

	2025	2024
	£	£
Income	11,427	13,081
Less Expenses	11,933	14,859
{Deficit}Surplus for year	(506)	(1,778)

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 301082

Accounts



TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Trustees' Report and Financial Statements
For the Year Ended 31st March 2024

Contents

	Page
Charity Information	1
Trustees Annual Report	2 - 3
Statement of Trustees' Responsibilities	4
Independent Examiners Report	5
Summary of Financial Activities	6
Statement of Financial Activities	7 - 8
Balance Sheet	9
Notes to the Financial Statements	10 - 16

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Charity Information

As at 31 March 2024

TRUSTEES

Mrs D Shaw (Appointed 15 April 2023)
D Price (Retired 15 April 2023)
A-M Sampson
R T White
S Robinson
M Ruffles
T Harvey
R Hale
Mrs A Howard (Appointed 15 April 2023)
Holly Wotton (Appointed 15 April 2023)
Mrs F Harvey (Appointed 18 September 2023)
Alice Fitz-Gerald (Appointed 18 September 2023)
Graham Coates (Appointed 18 September 2023)

CHARITY NUMBER

301082

**HQ REGISTRATION
NUMBER**

10001294

CONTACT ADDRESS

CHAO NAN
FORDER LANE
BISHOPSTEIGNTON
DEVON
TQ14 9SL

The Trustees present their annual report for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

1 Structure, Governance and Management

1.1 The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

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

1.2 The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association

2 Objectives and Activities

2.1 The primary objectives are to administer and support scouting activities throughout the Teignbridge District.

2.2 All activities are carried out by volunteers. When planning activities and Funding for the Teignbridge District Scouts the Council keeps in mind the Charity Commission's guidance on public benefit.

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 between the ages of 4 and 25 are welcome as are all our volunteers to whom we are most grateful for the many hours they spend.

3 Achievement and Performance

A full review of the district as a whole and the various sections is included in the published annual report of the Teignbridge District Scout Council.

The principal achievements in the year under review were supporting the groups within the District and the activities and events organized

The programme of youth orientated activities and events benefits young people by developing their self confidence and and social, practical life skills

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES ANNUAL REPORT (Continued)
For the Year Ended 31st March 2024

4 Financial Review

- 4.1 The district's policy on reserves is to hold an amount to cover one year's operating costs plus any amount deemed necessary for the maintenance of the Burdett Building and stock replacement.
- 4.2 The principal funding for the operation of the District is membership fees along with the surplus generated from the shop and the Burdett Building. The financial position of the District is satisfactory and funds have all been applied to the furtherance of scouting in the District.

5 Reserves policy

The amount of £38,000 is considered to be one year's operating costs.

The maintenance reserve for the Burdett Building is £17,428

Stock replenishment reserve is £10,000

£20,000 to provide funding to any individual group which may be experiencing a short term problem.

Approved by the Trustees on 26 September 2024 and signed on their behalf by



Mrs D Shaw - Chair of Trustees

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

At 31st March 2024

We are required under charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period.

In preparing those financial statements we are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

We are also responsible for:

- keeping proper accounting records;
- safeguarding the charity's assets;
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Mrs D Shaw - Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Teignbridge District Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.

M D Young
Chartered Accountant
Peplows Limited
Moorgate House
King Street
Newton Abbot



.....
Chartered Accountant

Date: 30 September 2024

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Summary of Financial Activities
For the Year Ended 31st March 2024**

	2024			Total
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	
	£	£	£	
Total Incoming Resources	85,555	26,766	-	112,321
Total resources expended	71,230	14,746	-	85,976
Net Incoming/(outgoing) resources	14,326	12,019	-	26,345
Transfers to/from specific funds relating to income/expenditure		(6,366)	6,366	-
Payment to 1st Chudleigh Explorer Group Opening Balances	3,373			3,373
Net movement in funds	17,699	5,653	6,366	29,718
Total funds brought forward	33,560	178,761	51,481	263,802
Total funds carried forward	51,259	184,414	57,847	293,520
	2023			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	83,602	18,378	-	101,980
Total resources expended	70,960	33,393	-	104,353
Net incoming/(outgoing) resources	12,642	(15,015)	-	(2,373)
Transfers to/from specific funds relating to income/expenditure	(155)	3,388	(3,388)	(155)
Payment to 1st Chudleigh Explorer Groups Opening Balances	(4,206)			(4,206)
Explorer Groups Opening Balances	2,616			2,616
Net movement in funds	10,897	(11,627)	(3,388)	(4,118)
Total funds brought forward	22,663	190,388	54,869	267,920
Total funds carried forward	33,560	178,761	51,481	263,802

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Statement of Financial Activities
for the Year Ended 31st March 2024**

	2024			2023		
	Restricted Funds	General Funds		Restricted Funds	General Funds	
	£	£	£	£	£	£
Membership Fees						
Amounts received from Groups		57,402		49,347		
Less: payable to Headquarters		<u>49,961</u>	7,441	<u>44,235</u>		5,112
Trading Income						
Shop deficit)/surplus for the year as per Appendix 1			1,616			636
Burdett Building						
(Deficit)Surplus for the year as per Appendix 2			(1,778)			(2,182)
Activities Income						
Ten Tors and Mini 5 Tors		8,662		4,736		
Hurdlestone Challenge	33,797			31,126		
Hill Walking and Mountain Leader Training		1,725		2,820		
Explorer Groups	35,384			35,756		
Cremyll Challenge	4,420			3,904		
District Leaders Account - Beavers		371				
District Leaders Account - Cubs		525				
District Account - Explorers		<u>735</u>	12,018	<u>503</u>		8,059
Investment Income						
Charities fund deposit	461	3,150		165	1,130	
Lloyds Bank Interest		1,021			144	
Scottish Widows		66			70	
Short term investment with HQ		500			126	
		<u>4,737</u>		<u>1,470</u>		
Other Income						
Jamboree levy		2,126		1,966		
Donations, presentations and waived expenses	1,144	60		6,000	35	
1st Chudleigh Scout Group				6,651		
Jamboree Sales		14				
Funds from Closed Groups	10,349				2,790	
Membership Discount received from HQ		<u>532</u>	2,732	<u>492</u>		5,283
	<u>85,555</u>	<u>26,766</u>		<u>83,602</u>	<u>18,378</u>	

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Statement of Financial Activities
for the Year Ended 31st March 2024**

	2024		2023	
	Restricted Funds	General Funds £	Restricted Funds	General Funds £
Resources Expended				
Cost of charitable activities				
District Leaders Account - Beavers		520.83		
District Leaders Account - Cubs		489.5		
District Leaders Account - Explorers		1,586		1,183
District Leaders Account -Network Scouts		34		34
Ten Tors and Mini 5 Tors		5,699		6,702
Training Costs		2,185		2,397
District Explorer Groups	29,470		34,266	
Hurdlestone Challenge	36,735		29,079	
Cremyl Challenge	4,029		3,776	
1st Chudleigh Scout Group			3,838	
1st Kingskerswell Costs	996			
World Jamboree Costs				18,700
Group Refunds - membership discount		532		465
Postage		13		34
Travelling costs		694		452
AGM Expenses		-		90
Wreaths		28		28
Lottery licence		20		20
Sundry expenses		-		10
Computer/website		96		96
Ten Tors Subsidy		500		500
Accountancy and Independent examination		1,380		1,320
New Group Contributions		300		650
Insurance		81		75
Group Set up costs				60
Motion Picture Umbrella Licence		570		482
Depreciation - Equipment		19		96
Total resources expended	71,230	14,746	70,960	33,393

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Balance Sheet
31st March 2024**

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	2		201,346		201,766
Investments	3		1,787		1,787
			<u>203,133</u>		<u>203,553</u>
CURRENT ASSETS					
Stock	4	10,426		10,367	
Debtors and payments in advance	5	9,409		8,737	
Cash at bank and in hand	6	301,006		<u>266,735</u>	
		<u>320,841</u>		<u>285,839</u>	
CURRENT LIABILITIES					
Amounts falling due within one year	7	80,670		75,807	
				<u>75,807</u>	
NET CURRENT ASSETS			<u>240,171</u>		<u>210,032</u>
TOTAL NET ASSETS			<u><u>443,304</u></u>		<u><u>413,585</u></u>
Represented By					
FUNDS					
Unrestricted funds					
General Fund	9		184,414		178,761
Designated funds	9		57,848		51,481
Restricted funds	9		51,259		33,560
Revaluation reserve			<u>149,783</u>		<u>149,783</u>
			<u><u>443,304</u></u>		<u><u>413,585</u></u>

The Statement of Financial Activities and the Statement of Assets and Liabilities were approved by the Trustees on 26 September 2024 and signed on their behalf by:



Mrs D Shaw - Chair of Trustees



R T White - Treasurer

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

1 ACCOUNTING POLICIES

a) General information

Teignbridge District Scout Council is a charity registered with the Charity Commission under reference number 301082. It is governed by a set of rules and managed by the trustees – appointed under those rules.

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial

Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102),

the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

b) Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliable.

Membership fees

Are recognised in the accounts for the year to which they relate

Trading income

Is recognised on the point of sale

Burdett Building

Is reflected in the accounts when the rental has occurred

Activities income

This is reflected in the accounts when the activity takes place

Investment income

Investment income is recognised on a receivable basis.

Other income

This is reflected in the accounts at the point it is received

c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

d) Charitable activities and various costs

A breakdown of these amounts is included within the Statement of Financial Activities

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2024

1 ACCOUNTING POLICIES (CONTINUED)

e) Depreciation

Provision for depreciation of fixed assets held by the charity is provided at annual rates to spread the cost (less residual disposal value) of each asset over its estimated useful life.

The depreciation rate currently used is:

Equipment etc	20% straight line
Solar Panels	Straight line over 15 Years

f) Investments

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

g) Stocks

Stocks of uniform, badges and consumable items have been valued at the lower of cost and net realisable value after making due allowance for obsolete and slowing moving items.

h) Debtors

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

k) Funds structure

Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes. Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

l) Governance costs

Independent Examiners Costs £1,380.00 (2023 £1,320.00)

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2024

2 TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
COST OR VALUATION				
At 1st April 2023	190,000	14,826	26,072	230,898
Additions	-	-	219	219
Disposals	-	-	-	-
At 31 March 2024	<u>190,000</u>	<u>14,826</u>	<u>26,291</u>	<u>231,117</u>
DEPRECIATION				
At 1st April 2023	-	3,704	25,428	29,132
Charge for year	-	506	133	639
On Disposals	-	-	-	-
At 31st March 2024	<u>-</u>	<u>4,210</u>	<u>25,561</u>	<u>29,771</u>
NET BOOK VALUE				
At 31 March 2024	<u>190,000</u>	<u>10,616</u>	<u>730</u>	<u>201,346</u>
At 31 March 2023	<u>190,000</u>	<u>11,122</u>	<u>644</u>	<u>201,766</u>

The freehold property of £190,000 is not depreciated

Cost or valuation at 31 March 2024 is represented by

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
Cost	40,217	14,826	26,291	81,334
Valuation in 2021	<u>149,783</u>	<u>-</u>	<u>-</u>	<u>149,783</u>
	<u>190,000</u>	<u>14,826</u>	<u>26,291</u>	<u>231,117</u>

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2024 £	2023 £
Cost	<u>40,217</u>	<u>40,217</u>
Value of land in freehold land and buildings	<u>190,000</u>	<u>190,000</u>

Freehold land and buildings were valued on an open market basis on 18 March 2021 by John Stone FRICS Chartered Surveyor.

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

	2024	2023
3 FIXED ASSET INVESTMENTS		
Investments (neither listed nor unlisted) were as follows		
	£	£
Investment 255 Income fund units at market value	<u>1,787</u>	<u>1,787</u>
4 Stock	£	£
Shop Stock	10,426	10,267
Ten Tors - Rucksacks etc	<u>100</u>	<u>100</u>
	<u>10,426</u>	<u>10,367</u>
5 Debtors	£	£
Debtors	2,998	3,979
Payments in Advance	6,411	4,758
	<u>9,409</u>	<u>8,737</u>
6 CASH AT BANK AND IN HAND		
	£	£
Cash	432	301
Charities Fund deposit	77,898	74,287
Short term deposit with headquarters	-	30,000
Explorer Groups	18,350	7,264
Bank Accounts	204,325	154,883
	<u>301,006</u>	<u>266,735</u>
Included in amounts held in bank accounts are funds from defunct groups as follows:		
1st Ashburton	<u>3,423</u>	<u>3,423</u>
	<u>3,423</u>	<u>3,423</u>
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Income received in Advance	17,447	13,174
Subscriptions received in Advance	58,020	55,552
Other Creditors	5,210	7,088
Tax on investment income	(7)	(7)
	<u>80,670</u>	<u>75,807</u>

Income received in advance relates to funds received in relation to events taking place in the following accounting period

Subscriptions received in advance relate to the 2024/2025 financial year

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2024

8 TRUSTEE'S EXPENSES

	2024	2023
	£	£
Included in resources expended are the following Trustee's Expenses		
Postage	13	0
Mileage allowance	<u>496</u>	<u>452</u>

9 RESERVES

Unrestricted General Fund

At 1st April 2023	178,761	190,388
Surplus(Deficit) for the year	<u>5,653</u>	<u>(11,627)</u>
	<u>184,414</u>	<u>178,761</u>

	Balance at 01/04/2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2024
	£	£	£	£	£
Designated Funds					
Burdett Building maintenance fund	17,574	407			17,981
Clifford fund	9,424	490		300	9,614
World Jamboree fund	49	2,246			2,295
Moretonhampstead development fund	9,507	462			9,969
Closed Groups	5,986				5,986
SAS fund	2,027	98			2,125
Ten Tors	6,914	8,662	5,699		9,877
	<u>51,481</u>	<u>12,365</u>	<u>5,699</u>	<u>300</u>	<u>57,847</u>
Restricted Funds					
Paul Bradley Memorial Fund	1,814				1,814
Henry Clatworthy Fund	5,909	331			6,240
Hurdlestone Challenge	9,809	33,797	36,735		6,871
Ivor Kingwell Fund	8,632	1,274			9,906
Explorer Groups	6,827	38,758	29,470		16,115
Cremyll Challenge	569	4,420	4,029		960
1st Kingskerswell Scout Group	-	10,349	996		9,353
	<u>33,560</u>	<u>88,929</u>	<u>71,230</u>	<u>-</u>	<u>51,259</u>
Total	<u>85,041</u>				<u>109,106</u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2024

Note 9 (Continued)

Description of Funds

Designated Funds

Burdett Building maintenance fund is for the redecoration and major repairs to the building

Clifford fund is to support scouting in the District

World Jamboree fund is to help with the costs of those within the district attending the World Jamboree

Moretonhampstead development fund is held for the future building of new premises

Closed Groups Fund are monies received from closed groups

SAS fund is to support scouting in the District

Ten Tors is to support the training of the District teams for the event

Restricted Funds

Henry Clatworthy Fund is to support leader training

The Hudlestone Challenge is a joint venture between Teignbridge District Scout Council and Girlguiding Teignbridge.

In the event that the event is wound up then the funds held will be split equally between the two organisations.

Ivor Kingwell Fund is to support activity leader training and accreditation

Explorer Groups are 8 Explorer Groups in the District

Cremyll Challenge is a specific challenge held annually

Paul Bradley Memorial Fund is a fund to assist Ten Tors participants

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

Appendix 1

**Shop Trading Account
Year ended 31 March**

	2024		2023	
	£	£	£	£
Income				
Scout shop and badges		12,334		11,065
Cost of shop activities				
Opening Stock	10,267		10,783	
Purchases	10,225		<u>9,366</u>	
	20,492		20,149	
Closing Stock	<u>10,426</u>	10,065	<u>10,267</u>	9,882
Gross Profit		<u>2,269</u>		<u>1,183</u>
Less Expenses		653		546
Surplus		<u><u>1,616</u></u>		<u><u>637</u></u>

Appendix 2

Burdett Building

Year ended 31 March

	2024	2023
	£	£
Income	13,081	10,160
Less Expenses	14,859	<u>12,342</u>
(Deficit)Surplus for year	<u><u>(1,778)</u></u>	<u><u>(2,182)</u></u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 301082

Accounts



TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Trustees' Report and Financial Statements
For the Year Ended 31st March 2023

Contents

	Page
Charity Information	1
Trustees Annual Report	2 - 3
Statement of Trustees' Responsibilities	4
Independent Examiners Report	5
Summary of Financial Activities	6
Statement of Financial Activities	7 - 8
Balance Sheet	9
Notes to the Financial Statements	10 - 16

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Charity Information

As at 31 March 2023

TRUSTEES

Lord Clifford of Chudleigh (Retired 7 May 2022)
D Price
R T White
K Howard (Retired 6 October 2022)
A-M Sampson
S Robinson
R Nuttall (Retired 7 January 2022)
M Ruffles
T Harvey
R Hale

CHARITY NUMBER 301082

**HQ REGISTRATION
NUMBER** 10001294

CONTACT ADDRESS 7 WHITEHILL CLOSE
NEWTON ABBOT
TQ12 6QY

TRUSTEES ANNUAL REPORT

For the Year Ended 31st March 2023

The Trustees present their annual report for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

1 Structure, Governance and Management

1.1 The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

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

1.2 The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association

2 Objectives and Activities

2.1 The primary objectives are to administer and support scouting activities throughout the Teignbridge District.

2.2 All activities are carried out by volunteers. When planning activities and Funding for the Teignbridge District Scouts the Council keeps in mind the Charity Commission's guidance on public benefit.

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 between the ages of 6 and 25 are welcome as are all our volunteers to whom we are most grateful for the many hours they spend.

3 Achievement and Performance

A full review of the district as a whole and the various sections is included in the published annual report of the Teignbridge District Scout Council.

The principal achievements in the year under review were supporting the groups within the District and the activities and events organized

The programme of youth orientated activities and events benefits young people by developing their self confidence and and social, practical life skills

4 Financial Review

- 4.1 The district's policy on reserves is to hold an amount to cover one year's operating costs plus any amount deemed necessary to cover certain future events including assistance in attending the World Jamborees and maintenance of the Burdett Building and stock replacement.
- 4.2 The principal funding for the operation of the District is membership fees along with the surplus generated from the shop and the Burdett Building. The financial position of the District is satisfactory and funds have all been applied to the furtherance of scouting in the District.

5 Reserves policy

The amount of £38,000 is considered to be one year's operating costs.

The maintenance reserve for the Burdett Building is £17,574

Stock replenishment reserve is £10,000

£20,000 to provide funding to any individual group which may be experiencing a short term problem.

6 Grants Received

Following the end of Covid 19 Restrictions no grants were available from Teignbridge District Council under the Covid 19 provisions (2022 £10,667)

Approved by the Trustees on 12 October 2023 and signed on their behalf by



.....
Mrs D Shaw - Chairman of Trustees

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

At 31st March 2023

We are required under charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period.

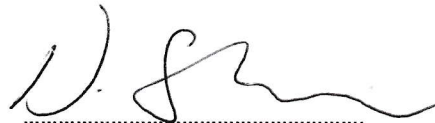
In preparing those financial statements we are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

We are also responsible for:

- keeping proper accounting records;
- safeguarding the charity's assets;
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



Mrs D Shaw - Chairman of Trustees

INDEPENDENT EXAMINER'S REPORT
To the Trustees of Teignbridge District Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.

M D Young
Chartered Accountant
Peplows Limited
Moorgate House
King Street
Newton Abbot

.....
Chartered Accountant

Date:

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Summary of Financial Activities
For the Year Ended 31st March 2023

	2023			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	83,602	18,378	-	101,980
Total resources expended	70,960	33,393	-	104,354
Net incoming/(outgoing) resources	12,642	(15,015)	- -	2,373
Transfers to/from specific funds relating to income/expenditure	(155)	3,388	-	3,388 -
Payment to 1st Chudleigh	(4,206)			-
Explorer Group Opening Balances	2,616			2,616
Net movement in funds	10,897	(11,627)	(3,388) -	4,118
Total funds brought forward	22,663	190,388	54,869	267,920
Total funds carried forward	33,560	178,761	51,481	263,802
	2022			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	31,928	13,302	-	45,230
Total resources expended	30,674	9,715	-	40,389
Net incoming/(outgoing) resources	1,254	3,587	-	4,841
Transfers to/from specific funds relating to income/expenditure	-	(3,519)	3,519	-
Prior Year Adjustment re Jamboree Levy		(1,137)	1,137	
Net movement in funds	1,254	(1,069)	4,656	4,841
Total funds brought forward	21,409	191,457	50,213	263,079
Total funds carried forward	22,663	190,388	54,869	267,920

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Statement of Financial Activities
for the Year Ended 31st March 2023

	2023			2022		
	Restricted Funds	General Funds		Restricted Funds	General Funds	
	£	£	£	£	£	£
Membership Fees						
Amounts received from Groups		49,347			40,227	
Less: payable to Headquarters		<u>44,235</u>	5,112		<u>40,273</u>	(46)
Trading Income						
Shop deficit)/surplus for the year as per Appendix 1			636			1,202
Burdett Building						
(Deficit)Surplus for the year as per Appendix 2			(2,182)			(7,971)
Activities Income						
Ten Tors and Mini 5 Tors		4,736		2,000	2,444	
Hurdlestone Challenge	31,126			6,183		
Hill Walking and Mountain Leader Training		2,820			1,860	
Explorer Groups	35,756			11,289		
Cremyll Challenge	3,904			3,648		
District Leaders account - Explorers		<u>503</u>	8,059		<u>180</u>	4,484
Investment Income						
Charities fund deposit	165	1,130			31	
Lloyds TSB Bank interest		144			7	
Scottish Widows		70			62	
Short term investment with HQ		126			38	
Unrealised gains/(losses) on investments			1,470			138
Other Income						
Jamboree levy		1,966			905	
Donations, presentations and waived expenses	6,000	35			75	
1st Chudleigh Scout Group	6,651			8,808		
Grants Received					10,667	
Contribution to Group Start Up Costs					200	
Funds from Closed Groups		2,790			3,196	
Membership Discount received from HQ		<u>492</u>	5,283		<u>453</u>	15,495
	<u>83,602</u>		<u>18,378</u>	<u>31,928</u>		<u>13,302</u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Statement of Financial Activities
for the Year Ended 31st March 2023**

	2023		2022	
	Restricted Funds	General Funds	Restricted Funds	General Funds
		£		£
Resources Expended				
Cost of charitable activities				
District Leaders Account - Explorers		1,183		156
District Leaders Account -Network Scouts		34		
Ten Tors and Mini 5 Tors		6,702	31	3,026
Training Costs		2,397		3,355
District Explorer Groups	34,266		10,576	
Hurdlestone Challenge	29,079		7,038	
Cremyl Challenge	3,776		3,623	
1st Chudleigh Scout Group	3,838		9,407	
World Jamboree Costs		18,700		-
Group Refunds - membership discount		465		450
Postage		34		7
Travelling costs		452		378
AGM Expenses		90		-
Wreaths		28		20
Lottery licence		20		20
Sundry expenses		10		75
Computer/website		96		95
Ten Tors Subsidy		500		-
Accountancy and Independent examination		1,320		1,380
New Group Contributions		650		-
Insurance		75		65
Group Set up costs		60		84
Motion Picture Umbrella Licence		482		445
Depreciation - Equipment		96		158
Total resources expended	70,960	33,393	30,675	9,714

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

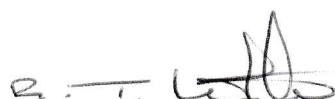
Balance Sheet
31st March 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	2		201,766		202,072
Investments	3		1,787		1,787
			<u>203,553</u>		<u>203,859</u>
CURRENT ASSETS					
Stock	4	10,367		11,203	
Debtors and payments in advance	5	8,737		8,533	
Cash at bank and in hand	6	<u>266,735</u>		<u>258,177</u>	
		285,840		277,913	
CURRENT LIABILITIES					
Amounts falling due within one year	7		75,807		64,069
			<u>210,032</u>		<u>213,844</u>
NET CURRENT ASSETS					
			210,032		213,844
TOTAL NET ASSETS					
			<u>413,585</u>		<u>417,703</u>
Represented By					
FUNDS					
Unrestricted funds					
General Fund	9		178,761		190,390
Designated funds	9		51,481		54,868
Restricted funds	9		33,560		22,663
Revaluation reserve			<u>149,783</u>		<u>149,783</u>
			<u>413,585</u>		<u>417,704</u>

The Statement of Financial Activities and the Statement of Assets and Liabilities were approved by the Trustees on 12 October 2023 and signed on their behalf by:



Mrs D Shaw - Chairman of Trustees



R T White - Treasurer

**Notes to the Financial Statements
For the Year Ended 31st March 2023**

1 **ACCOUNTING POLICIES**

a) **General information**

Teignbridge District Scout Council is a charity registered with the Charity Commission under reference number 301082. It is governed by a set of rules and managed by the trustees – appointed under those rules.

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

b) **Income Recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Membership fees

Are recognised in the accounts for the year to which they relate

Trading income

Is recognised on the point of sale

Burdett Building

Is reflected in the accounts when the rental has occurred

Activities income

This is reflected in the accounts when the activity takes place

Investment income

Investment income is recognised on a receivable basis.

Other income

This is reflected in the accounts at the point it is received

c) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

d) **Charitable activities and various costs**

A breakdown of these amounts is included within the Statement of Financial Activities

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2023

1 ACCOUNTING POLICIES (CONTINUED)

e) Depreciation

Provision for depreciation of fixed assets held by the charity is provided at annual rates to spread the cost (less residual disposal value) of each asset over its estimated useful life.

The depreciation rate currently used is:

Equipment etc	20% straight line
Solar Panels	Straight line over 15 Years

f) Investments

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

g) Stocks

Stocks of uniform, badges and consumable items have been valued at the lower of cost and net realisable value after making due allowance for obsolete and slowing moving items.

h) Debtors

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

k) Funds structure

Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes.

Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

l) Governance costs

Independent Examiners Costs £1,320.00 (2022 £1380.00)

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2023

2 TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
COST OR VALUATION				
At 1st April 2022	190,000	14,826	25,676	230,502
Additions	-	-	396	396
Disposals	-	-	-	-
At 31 March 2023	<u>190,000</u>	<u>14,826</u>	<u>26,072</u>	<u>230,898</u>
DEPRECIATION				
At 1st April 2022	-	3,198	25,232	28,430
Charge for year	-	506	196	702
On Disposals	-	-	-	-
At 31st March 2023	<u>-</u>	<u>3,704</u>	<u>25,428</u>	<u>29,132</u>
NET BOOK VALUE				
At 31 March 2023	<u>190,000</u>	<u>11,122</u>	<u>644</u>	<u>201,766</u>
At 31 March 2022	<u>190,000</u>	<u>11,628</u>	<u>444</u>	<u>202,072</u>

The freehold property of £190,000 is not depreciated

Cost or valuation at 31 March 2023 is represented by

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
Cost	40,217	14,826	25,676	80,719
Valuation in 2021	<u>149,783</u>	<u>-</u>	<u>-</u>	<u>149,783</u>
	<u>190,000</u>	<u>14,826</u>	<u>25,676</u>	<u>230,502</u>

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2023 £	2022 £
Cost	<u>40,217</u>	<u>40,217</u>
Value of land in freehold land and buildings	<u>190,000</u>	<u>190,000</u>

Freehold land and buildings were valued on an open market basis on 18 March 2021 by John Stone FRICS Chartered Surveyor.

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2023**

	2023	2022
3 FIXED ASSET INVESTMENTS		
Investments (neither listed nor unlisted) were as follows		
	£	£
Investment 255 Income fund units at market value	<u>1,787</u>	<u>1,787</u>
4 Stock	£	£
Shop Stock	10,267	10,783
Ten Tors - Rucksacks etc	100	420
	<u>10,367</u>	<u>11,203</u>
5 Debtors	£	£
Debtors	3,979	2,366
Payments in Advance	4,758	6,167
	<u>8,737</u>	<u>8,533</u>
6 CASH AT BANK AND IN HAND		
	£	£
Cash	301	259
Charities Fund deposit	74,287	72,993
Short term deposit with headquarters	30,000	30,000
Explorer Groups	7,264	
Bank Accounts	154,883	154,926
	<u>266,735</u>	<u>258,178</u>
Included in amounts held in bank accounts are funds from defunct groups as follows:		
1st Ashburton	3,423	3,423
	<u>3,423</u>	<u>3,423</u>
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Income received in Advance	13,174	11,227
Subscriptions received in Advance	55,552	48,494
Other Creditors	7,088	4,356
Tax on investment income	(7)	(7)
	<u>75,807</u>	<u>64,069</u>

Income received in advance relates to funds received in relation to events taking place in the following accounting period

Subscriptions received in advance relate to the 2023/2024 financial year

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2023

8 TRUSTEE'S EXPENSES

	2023	2022
	£	£
Included in resources expended are the following Trustee's Expenses		
Postage	0	7
Mileage allowance	<u>452</u>	<u>378</u>

9 RESERVES

Unrestricted General Fund

At 1st April 2022	190,388	191,457
Surplus(Deficit) for the year	<u>(11,627)</u>	<u>(1,069)</u>
	<u>178,761</u>	<u>190,388</u>

	Balance at 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
Designated Funds					
Burdett Building maintenance fund	17,428	146			17,574
Clifford fund	9,899	175	650		9,424
World Jamboree fund	3,978	2,071		6,000	49
Moretonhampstead development fund	9,341	166			9,507
Closed Groups	3,196	2,790			5,986
SAS fund	1,991	35			2,027
Ten Tors	9,035	4,736	6,702	(155)	6,914
	<u>54,869</u>	<u>10,120</u>	<u>7,352</u>	<u>5,845</u>	<u>51,481</u>
Restricted Funds					
Paul Bradley Memorial Fund	1,969			155	1,814
Henry Clatworthy Fund	5,791	118.00			5,909
Hurdlestone Challenge	7,762	31,126	29,079		9,809
Ivor Kingwell Fund	2,586	6,046			8,632
Explorer Groups	2,721	38,373	34,266		6,827
Cremyll Challenge	441	3,904	3,776		569
1st Chudleigh Scout Group	1,393	6,651	3,838	4,206	-
	<u>22,663</u>	<u>86,218</u>	<u>70,960</u>	<u>4,361</u>	<u>33,560</u>
Total	<u>77,532</u>				<u>85,041</u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2023

Note 9 (Continued)

Description of Funds

Designated Funds

Burdett Building maintenance fund is for the redecoration and major repairs to the building

Clifford fund is to support scouting in the District

World Jamboree fund is to help with the costs of those within the district attending the World Jamboree

Moretonhampstead development fund is held for the future building of new premises

Closed Groups Fund are monies received from closed groups

SAS fund is to support scouting in the District

Ten Tors is to support the training of the District teams for the event

Restricted Funds

Henry Clatworthy Fund is to support leader training

The Hudlestone Challenge is a joint venture between Teignbridge District Scout Council and Girlguiding Teignbridge.

In the event that the event is wound up then the funds held will be split equally between the two organisations.

Ivor Kingwell Fund is to support activity leader training and accreditation

Explorer Groups are 6 Explorer Groups in the District

Cremyll Challenge is a specific challenge held annually

Paul Bradley Memorial Fund is a fund to assist Ten Tors participants

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2023

Appendix 1

Shop Trading Account
Year ended 31 March

	2023		2022	
	£	£	£	£
Income				
Scout shop and badges		11,065		9,156
Cost of shop activities				
Opening Stock	10,783		10,860	
Purchases	9,366		7,231	
	<u>20,149</u>		<u>18,091</u>	
Closing Stock	<u>10,267</u>	9,882	<u>10,783</u>	7,308
Gross Profit		<u>1,183</u>		<u>1,848</u>
Less Expenses		546		646
Surplus		<u><u>636</u></u>		<u><u>1,202</u></u>

Appendix 2

Burdett Building

Year ended 31 March

	2023	2022
	£	£
Income	10,160	7,255
Less Expenses	<u>12,342</u>	<u>15,226</u>
(Deficit)Surplus for year	<u><u>(2,182)</u></u>	<u><u>(7,971)</u></u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 301082

Accounts

The Trustees present their annual report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

1 Structure, Governance and Management

1.1 The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

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

1.2 The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association

2 Objectives and Activities

2.1 The primary objectives are to administer and support scouting activities throughout the Teignbridge District.

2.2 All activities are carried out by volunteers. When planning activities and Funding for the Teignbridge District Scouts the Council keeps in mind the Charity Commission's guidance on public benefit.

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 between the ages of 6 and 25 are welcome as are all our volunteers to whom we are most grateful for the many hours they spend.

3 Achievement and Performance

A full review of the district as a whole and the various sections is included in the published annual report of the Teignbridge District Scout Council. Due to COVID 19 and the associated restrictions it has been difficult to fully achieve the objectives of the District

The principal achievements in the year under review were supporting the groups within the District and the activities and events organized

The programme of youth orientated activities and events benefits young people by developing their self confidence and and social, practical life skills

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES ANNUAL REPORT (Continued)

For the Year Ended 31st March 2022

4 Financial Review

- 4.1 The district's policy on reserves is to hold an amount to cover one year's operating costs plus any amount deemed necessary to cover certain future events including assistance in attending the World Jamborees and maintenance of the Burdett Building and stock replacement.
- 4.2 The principal funding for the operation of the District is membership fees along with the surplus generated from the shop and the Burdett Building. The financial position of the District is satisfactory and funds have all been applied to the furtherance of scouting in the District.

5 Reserves policy

The amount of £38,000 is considered to be one year's operating costs.

The amount deemed necessary in assisting in attending the World Jamboree is £12,300

The maintenance reserve for the Burdett Building is £17,428


Stock replenishment reserve is £10,000

£20,000 to provide funding to any individual group which may be experiencing a short term problem.

6 Grants Received

The District was successful in obtaining a business support grants totalling £10,667 from Teignbridge District Council under the Covid 19 provisions (2021 £10,000)

Approved by the Trustees on 14 September 2022 and signed on their behalf by


.....
D Price - Chairman of Trustees



Scouts

**Teignbridge
District**

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Trustees' Report and Financial Statements
For the Year Ended 31st March 2022

Contents

	Page
Charity Information	1
Trustees Annual Report	2 - 3
Statement of Trustees' Responsibilities	4
Independent Examiners Report	5
Summary of Financial Activities	6
Statement of Financial Activities	7 - 8
Balance Sheet	9
Notes to the Financial Statements	10 - 16

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Charity Information

As at 31 March 2022

TRUSTEES

Lord Clifford of Chudleigh
D Price
R T White
K Howard
A-M Sampson
K Purchase (Retired 21 January 2021)
S Robinson
R Nuttall
M Ruffles
D Howe (Retired 21 January 2021)
T Harvey
R Hale

CHARITY NUMBER

301082

**HQ REGISTRATION
NUMBER**

10001294

CONTACT ADDRESS

7 WHITEHILL CLOSE
NEWTON ABBOT
TQ12 6QY

The Trustees present their annual report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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TEIGNBRIDGE DISTRICT SCOUT COUNCIL

TRUSTEES ANNUAL REPORT (Continued)

For the Year Ended 31st March 2022

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.....
D Price - Chairman of Trustees

STATEMENT OF TRUSTEES' RESPONSIBILITIES

At 31st March 2022

We are required under charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period.

In preparing those financial statements we are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

We are also responsible for:

- keeping proper accounting records;
- safeguarding the charity's assets;
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



.....
D Price - Chairman of Trustees

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Teignbridge District Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.

M D Young
Chartered Accountant
Peplows Limited
Moorgate House
King Street
Newton Abbot

.....
Chartered Accountant

Date:

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Summary of Financial Activities
For the Year Ended 31st March 2022

	2022			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	31,928	13,302	-	45,230
Total resources expended	30,674	9,715	-	40,389
Net incoming/(outgoing) resources	1,253	3,588	-	4,841
Transfers to/from specific funds relating to income/expenditure		(3,519)	3,519	-
Prior Year Adjustment re Jamboree Levy		(1,137)	1,137	
Net movement in funds	1,253	-	4,656	4,841
Total funds brought forward	21,409	191,457	50,213	263,079
Total funds carried forward	22,662	190,389	54,869	267,920

	2021			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	5,464	9,792	-	15,256
Total resources expended	5,482	7,302	-	12,784
Net incoming/(outgoing) resources	(18)	2,490	-	2,472
Transfers to/from specific funds relating to income/expenditure	-	2,522	(2,522)	-
Net movement in funds	(18)	5,012	(2,522)	2,472
Total funds brought forward	21,427	186,445	52,735	260,607
Total funds carried forward	21,409	191,457	50,213	263,079

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Statement of Financial Activities
for the Year Ended 31st March 2022**

	2022			2021		
	Restricted Funds	General Funds		Restricted Funds	General Funds	
	£	£	£	£	£	£
Membership Fees						
Amounts received from Groups		40,227			46,742	
Less: payable to Headquarters		40,273	(46)		40,793	5,949
Trading Income						
Shop deficit/surplus for the year as per Appendix 1			1,202			(234)
Burdett Building						
(Deficit) Surplus for the year as per Appendix 2			(7,971)			(10,641)
Activities Income						
Ten Tors and Mini 5 Tors	2,000	2,444			2,763	
Hurdlestone Challenge	6,183			501		
Hill Walking and Mountain Leader Training		1,860			(60)	
Explorer Groups	11,289			2,282		
Cremyll Challenge	3,648			-		
District Leaders account - Explorers		180	4,484			2,703
Investment Income						
Charities fund deposit		31		11		76
Lloyds TSB Bank interest		7				17
Scottish Widows		62				60
Short term investment with HQ		38				174
Unrealised gains/(losses) on investments			138			327
Other Income						
Jamboree levy		905				1,137
Donations, presentations and waived expenses		75				-
1st Chudleigh Scout Group	8,808			2,670		
Grants Received		10,667				10,000
Contribution to Group Start Up Costs		200				
Funds from Closed Groups		3,196				
Membership Discount received from HQ		453	15,495			551
	<u>31,928</u>	<u>13,302</u>		<u>5,464</u>		<u>9,792</u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Statement of Financial Activities
for the Year Ended 31st March 2022**

	2022		2021	
	Restricted Funds	General Funds £	Restricted Funds	General Funds £
Resources Expended				
Cost of charitable activities				
District Leaders Account - Explorers		156		-
Ten Tors and Mini 5 Tors	31	3,026		1,078
Training Costs		3,355		59
District Explorer Groups	10,576		4,003	
Hurdlestone Challenge	7,038		802	
Cremyl Challenge	3,623		-	
1st Chudleigh Scout Group	9,407		678	
World Ambrose Costs		-		-
Group Refunds - membership discount		450		552
Stationery and photocopying				95
Postage		7		17
Travelling costs		378		149
AGM Expenses				-
Wreaths		20		20
Lottery licence		20		20
Sundry expenses		75		60
Computer/website		95		102
Ten Tors Subsidy				500
District Events				
Award Badges and Certificates				
Accountancy and Independent examination		1,380		2,870
Property Valuation Fee				350
Insurance		65		63
Group Set up costs		84		-
Motion Picture Umbrella Licence		445		427
Training Costs				-
Depreciation - Equipment		158		939
Total resources expended	30,674	9,715	5,483	7,302

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Balance Sheet
31st March 2022**

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	2		202,073		203,995
Investments	3		1,787		1,787
			<u>203,859</u>		<u>205,782</u>
CURRENT ASSETS					
Stock	4	11,203		13,045	
Debtors and payments in advance	5	8,533		3,757	
Cash at bank and in hand	6	258,178		<u>235,559</u>	
		<u>277,913</u>		<u>252,360</u>	
CURRENT LIABILITIES					
Amounts falling due within one year	7	64,069		45,280	
NET CURRENT ASSETS					
			<u>213,844</u>		<u>207,080</u>
TOTAL NET ASSETS					
			<u><u>417,703</u></u>		<u><u>412,862</u></u>


Represented By

FUNDS

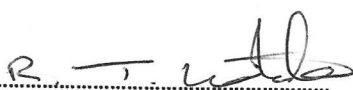
Unrestricted funds

General Fund	9	190,390		191,457	
Designated funds	9	54,868		50,213	
Restricted funds	9	22,663		21,409	
Revaluation reserve		149,783		<u>149,783</u>	
		<u>417,703</u>		<u>412,862</u>	

The Statement of Financial Activities and the Statement of Assets and Liabilities were approved by the Trustees on 14 September 2022 and signed on their behalf by:

D Price 

D Price - Chairman of Trustees

R T White 

R T White - Treasurer

Notes to the Financial Statements
For the Year Ended 31st March 2022

1 **ACCOUNTING POLICIES**

a) **General information**

Teignbridge District Scout Council is a charity registered with the Charity Commission under reference number 301082. It is governed by a set of rules and managed by the trustees – appointed under those rules.

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts have been presented in sterling and rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The following principal accounting policies have been applied.

b) **Income Recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Membership fees

Are recognised in the accounts for the year to which they relate

Trading income

Is recognised on the point of sale

Burdett Building

Is reflected in the accounts when the rental has occurred

Activities income

This is reflected in the accounts when the activity takes place

Investment income

Investment income is recognised on a receivable basis.

Other income

This is reflected in the accounts at the point it is received

c) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

d) **Charitable activities and various costs**

A breakdown of these amounts is included within the Statement of Financial Activities

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2022

1 ACCOUNTING POLICIES (CONTINUED)

e) Depreciation

Provision for depreciation of fixed assets held by the charity is provided at annual rates to spread the cost (less residual disposal value) of each asset over its estimated useful life.

The depreciation rate currently used is:

Equipment etc	20% straight line
Solar Panels	Straight line over 15 Years

f) Investments

Investments are a form of basic financial instrument and are originally recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the quoted market price.

Realised and unrealised gains and losses on the investments are credited/charged directly to the Statement of Financial Activities.

g) Stocks

Stocks of uniform, badges and consumable items have been valued at the lower of cost and net realisable value after making due allowance for obsolete and slowing moving items.

h) Debtors

Debtors are included when the charity knows that the funds are due to them and the amounts can be measured or estimated reliably.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash held in current and savings accounts in UK banking institutions.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

k) Funds structure

Restricted funds – these are funds that are subject to specific trusts that must be applied for specific purposes. Other funds held by the charity are unrestricted general funds which the Charity may use for its charitable purposes at its discretion.

l) Governance costs

Independent Examiners Costs £1,380.00 (2021 £2,870.00)

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2022

2 TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
COST OR VALUATION				
At 1st April 2021	190,000	15,830	26,860	232,690
Additions	-	-	-	-
Disposals	-	1,004	1,184	2,188
At 31 March 2022	<u>190,000</u>	<u>14,826</u>	<u>25,676</u>	<u>230,502</u>
DEPRECIATION				
At 1st April 2021	-	2,691	26,004	28,695
Charge for year	-	507	410	917
On Disposals	-	-	1,182	1,182
At 31st March 2022	<u>-</u>	<u>3,198</u>	<u>25,232</u>	<u>28,430</u>
NET BOOK VALUE				
At 31 March 2022	<u>190,000</u>	<u>11,628</u>	<u>444</u>	<u>202,072</u>
At 31 March 2021	<u>190,000</u>	<u>13,139</u>	<u>856</u>	<u>203,995</u>

The freehold property of £190,000 is not depreciated

Cost or valuation at 31 March 2022 is represented by

	Freehold Property £	Improvements to Property £	Plant and Machinery £	Total £
Cost	40,217	14,826	25,676	80,719
Valuation in 2021	<u>149,783</u>	<u>-</u>	<u>-</u>	<u>149,783</u>
	<u>190,000</u>	<u>14,826</u>	<u>25,676</u>	<u>230,502</u>

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2022 £	2021 £
Cost	<u>40,217</u>	<u>40,217</u>
Value of land in freehold land and buildings	<u>190,000</u>	<u>190,000</u>

Freehold land and buildings were valued on an open market basis on 18 March 2021 by John Stone FRICS Chartered Surveyor.

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2022**

	2022	2021
3 FIXED ASSET INVESTMENTS		
Investments (neither listed nor unlisted) were as follows		
	£	£
Investment 255 Income fund units at market value	<u>1,787</u>	<u>1,787</u>
4 Stock		
	£	£
Shop Stock	10,783	10,860
Ten Tors - Rucksacks etc	420	2,185
	<u>11,203</u>	<u>13,045</u>
5 Debtors		
	£	£
Debtors	2,366	1,518
Payments in Advance	6,167	2,238
	<u>8,533</u>	<u>3,757</u>
6 CASH AT BANK AND IN HAND		
	£	£
Cash	259	305
Charities Fund deposit	72,993	72,962
Short term deposit with headquarters	30,000	30,000
Bank Accounts	154,926	132,292
	<u>258,178</u>	<u>235,559</u>
<i>Included in amounts held in bank accounts are funds from defunct groups as follows:</i>		
1st Ashburton	3,423	3,423
	<u>3,423</u>	<u>3,423</u>
7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	£	£
Income received in Advance	11,227	1,640
Subscriptions received in Advance	48,494	40,950
Other Creditors	4,356	2,697
Tax on investment income	(7)	(7)
	<u>64,069</u>	<u>45,280</u>

Income received in advance relates to funds received in relation to events taking place in the following accounting period

Subscriptions received in advance relate to the 2022/2023 financial year

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements
For the Year Ended 31st March 2022

8 TRUSTEE'S EXPENSES

	2022	2021
	£	£
Included in resources expended are the following Trustee's Expenses		
Postage	7	10
Mileage allowance	<u>378</u>	<u>126</u>

9 RESERVES

~~Unrestricted General Fund~~

At 1st April 2021	191,457	186,445
Surplus(Deficit) for the year	<u>(1,068)</u>	<u>5,012</u>
	<u>190,389</u>	<u>191,457</u>

	Balance at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
Designated Funds					
Burdett Building maintenance fund	17,428				17,428
Clifford fund	9,899				9,899
World Jamboree fund	1,936	2,042			3,978
Moretonhampstead development fund	9,341				9,341
Closed Groups		3,196			3,196
SAS fund	1,991				1,991
Ten Tors	9,618	2,444	3,026		9,036
	<u>50,213</u>	<u>7,681</u>	<u>3,026</u>	-	<u>54,868</u>
Restricted Funds					
Paul Bradley Memorial Fund		2,000	31		1,969
Henry Clatworthy Fund	5,791				5,791
Hurdlestone Challenge	8,617	6,183	7,038		7,762
Ivor Kingwell Fund	2,586				2,586
Dartmoor Beast ESU	321	2,721	2,428		614
Dartside Explorers	1,687	7,069	7,482		1,274
Cremyll Challenge	416	3,648	3,623		441
4th Teignmouth Explorers		1,499	666		833
1st Chudleigh Scout Group	1,992	8,808	9,407		1,393
	<u>21,410</u>	<u>31,928</u>	<u>30,674</u>		<u>22,663</u>
Total	<u>71,623</u>				<u>77,531</u>

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

Notes to the Financial Statements For the Year Ended 31st March 2022

Note 9 (Continued)

Description of Funds

Designated Funds

Burdett Building maintenance fund is for the redecoration and major repairs to the building

Clifford fund is to support scouting in the District

World Jamboree fund is to help with the costs of those within the district attending the World Jamboree

Moretonhampstead development fund is held for the future building of new premises

Closed Groups Fund are monies received from closed groups

SAS fund is to support scouting in the District

Ten Tors is to support the training of the District teams for the event

Restricted Funds

Henry Clatworthy Fund is to support leader training

The Hudlestone Challenge is a joint venture between Teignbridge District Scout Council and Girlguiding Teignbridge.

In the event that the event is wound up then the funds held will be split equally between the two organisations.

Ivor Kingwell Fund is to support activity leader training and accreditation

Dartmoor Beast ESU is a separate Explorer Group

Dartside Explorers is a separate Explorer Group

4th Teignmouth Explorers is a separate Explorer Group

Cremyll Challenge is a specific challenge held annually

1st Chudleigh Scout Group is a separate Group temporarily under the control of Teignbridge District

Paul Bradley Memorial Fund is a fund to assist Ten Tors participants

TEIGNBRIDGE DISTRICT SCOUT COUNCIL

**Notes to the Financial Statements
For the Year Ended 31st March 2022**

Appendix 1

Shop Trading Account

Year ended 31 March

	2022		2021	
	£	£	£	£
Income				
Scout shop and badges		9,156		107
Cost of shop activities				
Opening Stock	10,860		10,945	
Purchases	7,231		-	
	<u>18,091</u>		<u>10,945</u>	
Closing Stock	10,783	7,308	10,860	85
Gross Profit		<u>1,849</u>		<u>22</u>
Less Expenses		646		256
Surplus		<u>1,202</u>		<u>(234)</u>

Appendix 2

Burdett Baseline

Year ended 31 March

	2022	2021
	£	£
Income	7,255	1,188
Less Expenses	15,226	11,829
(Deficit) Surplus for year	<u>(7,971)</u>	<u>(10,641)</u>

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Teignbridge District Scout Council

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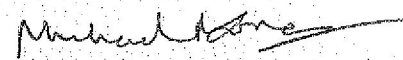
Independent examiner's statement

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- 2 the accounts do not accord with those records; or
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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 accounts to be reached.

M D Young
Chartered Accountant
Peplows Limited
Moorgate House
King Street
Newton Abbot



.....
Chartered Accountant

Date: 15/9/2022