



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

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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

TRUSTEES ANNUAL REPORT (Continued)
For the Year Ended 31st March 2023

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

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

A handwritten signature in black ink, appearing to be 'D. Shaw', written over a dotted line.

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 -	155
Payment to 1st Chudleigh	(4,206)		-	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		44,235	5,112		40,273	(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		503	8,059		180	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		492	5,283		453	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

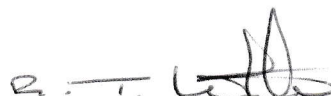
Balance Sheet 31st March 2023

		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	
NET CURRENT ASSETS			<u>210,032</u>		<u>213,844</u>
TOTAL NET ASSETS			<u><u>413,585</u></u>		<u><u>417,703</u></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><u>413,585</u></u>		<u><u>417,704</u></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

**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	452	378

9 RESERVES

Unrestricted General Fund

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

	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
	54,869	10,120	7,352	5,845	51,481
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	-
	22,663	86,218	70,960	4,361	33,560
Total	77,532				85,041

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	10,267	9,882	10,783	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>