



**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**

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**TEIGNBRIDGE DISTRICT SCOUT COUNCIL**

**Charity Information**

**As at 31 March 2024**

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**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

**TRUSTEES ANNUAL REPORT**

**For the Year Ended 31st March 2024**

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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

**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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**At 31st March 2024**

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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 horizontal line.

Mrs D Shaw - Chair of Trustees

## **INDEPENDENT EXAMINER'S REPORT**

### **To the Trustees of Teignbridge District Scout Council**

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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.

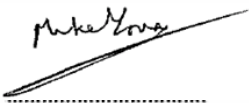
#### **Independent examiner's statement**

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			
	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total
	£	£	£	£
Total Incoming Resources	85,555	26,766	-	112,321
Total resources expended	71,230	14,746	-	85,976
<b>Net Incoming/(outgoing) resources</b>	<b>14,326</b>	<b>12,019</b>	<b>-</b>	<b>26,345</b>
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
<b>Net movement in funds</b>	<b>17,699</b>	<b>5,653</b>	<b>6,366</b>	<b>29,718</b>
Total funds brought forward	33,560	178,761	51,481	263,802
<b>Total funds carried forward</b>	<b>51,259</b>	<b>184,414</b>	<b>57,847</b>	<b>293,520</b>

	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
<b>Net incoming/(outgoing) resources</b>	<b>12,642</b>	<b>(15,015)</b>	<b>-</b>	<b>(2,373)</b>
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)
	2,616			2,616
<b>Net movement in funds</b>	<b>10,897</b>	<b>(11,627)</b>	<b>(3,388)</b>	<b>(4,118)</b>
Total funds brought forward	22,663	190,388	54,869	267,920
<b>Total funds carried forward</b>	<b>33,560</b>	<b>178,761</b>	<b>51,481</b>	<b>263,802</b>



# 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	
	£	£	£		£	£
<b>Membership Fees</b>						
Amounts received from Groups		57,402			49,347	
Less: payable to Headquarters		<u>49,961</u>	7,441		<u>44,235</u>	5,112
<b>Trading Income</b>						
Shop deficit)/surplus for the year as per Appendix 1			1,616			636
<b>Burdett Building</b>						
(Deficit)Surplus for the year as per Appendix 2			(1,778)			(2,182)
<b>Activities Income</b>						
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
<b>Investment Income</b>						
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>	
<b>Other Income</b>						
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 £
<b>Resources Expended</b>				
<b>Cost of charitable activities</b>				
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
<b>Total resources expended</b>	<b>71,230</b>	<b>14,746</b>	<b>70,960</b>	<b>33,393</b>

**TEIGNBRIDGE DISTRICT SCOUT COUNCIL**

**Balance Sheet**  
**31st March 2024**

		2024		2023	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		201,346		201,766
Investments	3		1,787		1,787
			<u>203,133</u>		<u>203,553</u>
<b>CURRENT ASSETS</b>					
Stock	4	10,426		10,367	
Debtors and payments in advance	5	9,409		8,737	
Cash at bank and in hand	6	<u>301,006</u>		<u>266,735</u>	
		320,841		285,839	
<b>CURRENT LIABILITIES</b>					
Amounts falling due within one year	7	80,670		75,807	
			<u>240,171</u>		<u>210,032</u>
<b>NET CURRENT ASSETS</b>					
			240,171		210,032
<b>TOTAL NET ASSETS</b>					
			<u><u>443,304</u></u>		<u><u>413,585</u></u>
Represented By					
<b>FUNDS</b>					
<b>Unrestricted funds</b>					
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**

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**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 2024**

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**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 £
<b>COST OR VALUATION</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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
<b>3 FIXED ASSET INVESTMENTS</b>		
Investments (neither listed nor unlisted) were as follows		
	£	£
Investment 255 Income fund units at market value	<u>1,787</u>	<u>1,787</u>
<b>4 Stock</b>	£	£
Shop Stock	10,426	10,267
Ten Tors - Rucksacks etc		100
	<u>10,426</u>	<u>10,367</u>
<b>5 Debtors</b>	£	£
Debtors	2,998	3,979
Payments in Advance	6,411	4,758
	<u>9,409</u>	<u>8,737</u>
<b>6 CASH AT BANK AND IN HAND</b>		
	£	£
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	3,423	3,423
	<u>3,423</u>	<u>3,423</u>
<b>7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	£	£
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	496	452

### 9 RESERVES

#### Unrestricted General Fund

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

	Balance at 01/04/2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2024
	£	£	£	£	£
<b>Designated Funds</b>					
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
	51,481	12,365	5,699	300	57,847

#### 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
	33,560	88,929	71,230	-	51,259

Total	85,041				109,106
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## TEIGNBRIDGE DISTRICT SCOUT COUNCIL

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

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#### 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**

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

**Appendix 2**

**Burdett Building**

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