



**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**

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**TEIGNBRIDGE DISTRICT SCOUT COUNCIL**

**Charity Information**

**As at 31 March 2025**

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<b>TRUSTEES</b>	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)
<b>CHARITY NUMBER</b>	301082
<b>HQ REGISTRATION NUMBER</b>	10001294
<b>CONTACT ADDRESS</b>	CHAO NAN FORDER LANE BISHOPSTEIGNTON DEVON TQ14 9SL

## **TEIGNBRIDGE DISTRICT SCOUT COUNCIL**

### **TRUSTEES ANNUAL REPORT**

**For the Year Ended 31st March 2025**

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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**

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**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**

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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



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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 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.

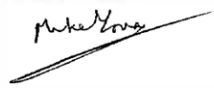
#### **Independent examiner's statement**

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



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**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
<b>Net incoming/(outgoing) resources</b>	<b>6,555</b>	<b>11,258</b>	<b>768</b>	<b>18,581</b>
Transfers to/from specific funds relating to income/expenditure				-
<b>Net movement in funds</b>	<b>6,555</b>	<b>11,258</b>	<b>768</b>	<b>18,581</b>
Total funds brought forward	51,259	184,414	57,847	293,520
<b>Total funds carried forward</b>	<b>57,814</b>	<b>195,672</b>	<b>58,615</b>	<b>312,101</b>

	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
<b>Net incoming/(outgoing) resources</b>	<b>14,325</b>	<b>5,653</b>	<b>6,367</b>	<b>26,345</b>
Transfers to/from specific funds relating to income/expenditure				
Explorer Groups Opening Balances	3,374			3,374
<b>Net movement in funds</b>	<b>17,699</b>	<b>5,653</b>	<b>6,367</b>	<b>29,719</b>
Total funds brought forward	33,560	178,761	51,480	263,801
<b>Total funds carried forward</b>	<b>51,259</b>	<b>184,414</b>	<b>57,847</b>	<b>293,520</b>



**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	
	£	£	£		£	£
<b>Membership Fees</b>						
Amounts received from Groups		56,086			57,402	
Less: payable to Headquarters		<u>48,250</u>	7,836		<u>49,961</u>	7,441
<b>Trading Income</b>						
Shop surplus for the year as per Appendix 1			3,032			1,616
<b>Burdett Building</b>						
(Deficit) Surplus for the year as per Appendix 2			(506)			(1,778)
<b>Activities Income</b>						
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
<b>Investment Income</b>						
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>5,737</u>	4,737
<b>Other Income</b>						
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 £
<b>Resources Expended</b>				
<b>Cost of charitable activities</b>				
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
<b>Total resources expended</b>	<b>92,036</b>	<b>21,098</b>	<b>71,230</b>	<b>14,746</b>

**TEIGNBRIDGE DISTRICT SCOUT COUNCIL**

**Balance Sheet**  
**31st March 2025**

		2025		2024	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		201,515		201,346
Investments	3		1,787		1,787
			<u>203,302</u>		<u>203,133</u>
<b>CURRENT ASSETS</b>					
Stock	4	11,873		10,426	
Debtors and payments in advance	5	8,742		9,409	
Cash at bank and in hand	6	<u>333,465</u>		<u>301,006</u>	
		354,080		320,841	
<b>CURRENT LIABILITIES</b>					
Amounts falling due within one year	7	95,498		80,670	
<b>NET CURRENT ASSETS</b>			<u>258,582</u>		<u>240,171</u>
<b>TOTAL NET ASSETS</b>			<u><u>461,884</u></u>		<u><u>443,304</u></u>
<b>Represented By</b>					
<b>FUNDS</b>					
<b>Unrestricted funds</b>					
General Fund	9		195,672		184,414
Designated funds	9		58,615		57,848
Restricted funds	9		57,814		51,259
Revaluation reserve			<u>149,783</u>		<u>149,783</u>
			<u><u>461,884</u></u>		<u><u>443,304</u></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

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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

## TEIGNBRIDGE DISTRICT SCOUT COUNCIL

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

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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 £1,440.00 (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 £
<b>COST OR VALUATION</b>				
At 1st April 2024	190,000	14,826	26,291	<b>231,117</b>
Additions	-	-	958	<b>958</b>
Disposals	-	-	-	-
At 31 March 2025	<u>190,000</u>	<u>14,826</u>	<u>27,249</u>	<u><b>232,075</b></u>
<b>DEPRECIATION</b>				
At 1st April 2024	-	4,210	25,561	<b>29,771</b>
Charge for year	-	506	283	<b>789</b>
On Disposals	-	-	-	-
At 31st March 2025	<u>-</u>	<u>4,716</u>	<u>25,844</u>	<u><b>30,560</b></u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u><b>190,000</b></u>	<u><b>10,110</b></u>	<u><b>1,405</b></u>	<u><b>201,515</b></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>149,783</u>
	<u><b>190,000</b></u>	<u><b>14,826</b></u>	<u><b>26,291</b></u>	<u><b>231,117</b></u>

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

	2025 £	2024 £
Cost	<u><b>40,217</b></u>	<u>40,217</u>
Value of land in freehold land and buildings	<u><b>190,000</b></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
<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	<u>11,873</u>	<u>10,426</u>
	<u>11,873</u>	<u>10,426</u>
<b>5 Debtors</b>	£	£
Debtors	3,352	2,998
Payments in Advance	<u>5,390</u>	<u>6,411</u>
	<u>8,742</u>	<u>9,409</u>
<b>6 CASH AT BANK AND IN HAND</b>		
	£	£
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>
<b>7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	£	£
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	315	496

9 RESERVES

Unrestricted General Fund

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

	Balance at 01/04/2024	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2025
	£	£	£	£	£
<b>Designated Funds</b>					
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>-</u>	<u>58,615</u>
<b>Restricted Funds</b>					
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>-</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

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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 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	
	<u>20,459</u>		<u>20,492</u>	
Closing Stock	11,873	8,586	10,426	10,066
Gross Profit		<u>3,416</u>		<u>2,268</u>
Less Expenses		384		653
Surplus		<u><u>3,032</u></u>		<u><u>1,615</u></u>

**Appendix 2**

**Burdett Building**

**Year ended 31 March**

	2025	2024
	£	£
Income	11,427	13,081
Less Expenses	<u>11,933</u>	<u>14,859</u>
(Deficit) Surplus for year	<u><u>(506)</u></u>	<u><u>(1,778)</u></u>