

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
TORBAY DISTRICT SCOUT COUNCIL

Barretts  
Chartered Accountants &  
Chartered Tax Advisers  
22 Union Street  
Newton Abbot  
Devon  
TQ12 2JS

TORBAY DISTRICT SCOUT COUNCIL

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for the Year Ended 31 March 2021

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## TORBAY DISTRICT SCOUT COUNCIL

### REPORT OF THE TRUSTEES

for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

We act on behalf of The Scout Association by supporting Scouting in the Scout District of Torbay. Thus supporting the aims of Scouting, to aid the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, responsible citizens and as members of their local, national and international communities.

#### **Public benefit**

The trustees are aware of the Charity Commission guidance on Public Benefit, and are satisfied that all activities undertaken provide benefit to the public.

The District team is proud that no Scout should be excluded from activities by reason of hardship or disability. A small bursary fund is maintained to help in such cases.

#### **Grantmaking**

Grants are only made for Scouting purposes, and may include help with kit, uniforms and activities. All grants are reviewed on their merit by the District Executive and remain confidential.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The Executive Committee of the Scout Council continues to support a wide range of activities for young people in all sections of the Scouting family (Beavers, Cubs, Scouts and Explorers). These range from basic skills in communication, first aid, cooking and fire lighting to greenfield camping, expeditions and hiking. Water activities include swimming, sailing and canoeing.

Due to the COVID pandemic there was very little face to face Scouting during the current year. A limited amount of maintenance and improvement works were undertaken at the Campsite during the year.

Torbay Scout Shop returned a net income of a loss of £34.

Explorer sections in Torbay are not directly reportable to Torbay District Scout Council but to their respective Scout Groups. Their finances are therefore included within those of their respective Groups.

The census in January 2021 recorded a total of 477 youth members; (88 Beavers, 130 Cubs, 188 Scouts and 71 Explorers). The previous year 2020 recorded total of 639 young people.

### **FINANCIAL REVIEW**

#### **Reserves policy**

Reserves are always maintained to be sufficient to meet at least 6 months running costs and is regularly reviewed.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Scouting Association was granted a Royal Charter on 4th January 1912, which is the charity's governing document. Torbay District Scout Council was registered in 1993 at the Charity Commission.

#### **Organisational structure**

The leadership team is led by the District Commissioner (appointed by the County Commissioner) supported by Assistant District Commissioners (appointed locally). Oversight is exercised by, and administrative decisions are taken by an executive committee, including the District Commissioner, a nominated chairman and members elected annually by representatives of the body of Scouting in Torbay.

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governance and internal control**

Scouting activities are subject to the overall control of the District Commissioner with reporting requirements that designated activities must be planned and notified according to nationally agreed guidelines. All activities are risk assessed and all leaders are specifically qualified for the activities that they lead. Such qualifications are subject to ongoing review and assessment. Scouting activities carry an inherent risk so these procedures are rigorously adhered to.

**Safeguarding**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud, error and safeguarding. All Scout leaders and helpers are required to maintain a DBS clearance. Safeguarding is taken very seriously in the Scout Movement. All adult members undergo DBS checks and are required to undergo regular safeguarding training.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1027059

**Principal address**

Flat 5 Fairlawns  
10 Elmsleigh Park  
Paignton  
Devon  
TQ4 5AT

**Trustees**

P Bailiss District Commissioner  
G Cowell  
R J Edinborough Honorary Treasurer  
Mrs E Harrison  
J Harrison  
R Hill District Chairman  
S Pearce District Secretary  
A Spalding  
N Spalding

**Independent Examiner**

Ian Barrett  
FCA FCIE  
Barretts  
Chartered Accountants &  
Chartered Tax Advisers  
22 Union Street  
Newton Abbot  
Devon  
TQ12 2JS

**Solicitors**

Wollen Michelmore

**Bankers**

CAF Bank

**Camp address**

Torbay Borough Camp Site  
Eastfield Lane  
Torquay  
Devon

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 13 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R J Edinborough', written in a cursive style.

R J Edinborough - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TORBAY DISTRICT SCOUT COUNCIL

**Independent examiner's report to the trustees of Torbay District Scout Council**

I report to the charity trustees on my examination of the accounts of Torbay District Scout Council (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Ian Barrett  
FCA FCIE  
Barretts  
Chartered Accountants &  
Chartered Tax Advisers  
22 Union Street  
Newton Abbot  
Devon  
TQ12 2JS

11 October 2021

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		44,982	(1)	44,981	82,063
Other trading activities	2	245	-	245	12,094
Investment income	3	438	-	438	583
<b>Total</b>		<b>45,665</b>	<b>(1)</b>	<b>45,664</b>	94,740
<b>EXPENDITURE ON</b>					
Raising funds		279	-	279	10,529
<b>Charitable activities</b>					
General Expenses		42,656	-	42,656	62,106
Scouting Activities		9,175	-	9,175	24,513
<b>Total</b>		<b>52,110</b>	<b>-</b>	<b>52,110</b>	97,148
Net gains/(losses) on investments		-	1,218	1,218	(1,500)
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,445)</b>	<b>1,217</b>	<b>(5,228)</b>	(3,908)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>152,285</b>	<b>31,671</b>	<b>183,956</b>	187,864
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>145,840</b>	<b>32,888</b>	<b>178,728</b>	183,956

The notes form part of these financial statements

TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	77,712	-	77,712	85,212
<b>CURRENT ASSETS</b>					
Stocks	7	9,759	-	9,759	9,759
Debtors	8	-	-	-	2,318
Investments	9	-	11,295	11,295	10,077
Cash at bank and in hand		85,678	21,593	107,271	105,369
		<u>95,437</u>	<u>32,888</u>	<u>128,325</u>	<u>127,523</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(27,309)	-	(27,309)	(28,779)
<b>NET CURRENT ASSETS</b>		<u>68,128</u>	<u>32,888</u>	<u>101,016</u>	<u>98,744</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>145,840</u>	<u>32,888</u>	<u>178,728</u>	<u>183,956</u>
<b>NET ASSETS</b>		<u>145,840</u>	<u>32,888</u>	<u>178,728</u>	<u>183,956</u>
<b>FUNDS</b>					
Unrestricted funds	11			145,840	152,285
Restricted funds				32,888	31,671
<b>TOTAL FUNDS</b>				<u>178,728</u>	<u>183,956</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2021 and were signed on its behalf by:



R J Edinborough - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 21 years lease
Plant and machinery	- 20% on reducing balance

The Borough acquired the Scout Hut at the rear of Pembroke Road, Ellacombe which is freehold property, after the closure of the 9th Torbay Scout Group. No value is included in these accounts but the property is insured for £90,000.

### **Long Leasehold Improvements**

The Borough has occupied the Campsite in Easterfield Lane for many years and signed a new 21 year lease with Torbay Council in February 2011. The cost of the buildings was fully amortised by the end of the previous lease. The cost of the Centenary Hall and the recent building works have been capitalised and are being amortised over the life of the new lease at £7,500 per annum. The figure will be charged annually until the costs have been fully amortised and may be increased if any further building work is capitalised during the life of the current lease. The buildings are currently insured for £560,000.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021

**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	2020
	£	£
Shop income	<b>245</b>	12,094

**3. INVESTMENT INCOME**

	<b>2021</b>	2020
	£	£
Bank interest	<b>38</b>	109
Charibond - 3959 shares, gross	<b>119</b>	111
Charifund - 435 shares, gross	<b>281</b>	363
<b>Total</b>	<b>438</b>	583

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

Trustees out of pocket expenses are as follows:

	<b>2020</b>	2019
	£	£
Travel & accommodation	<b>1,266</b>	1,917
Postage & telephone	<u>15</u>	<u>14</u>
<b>Total</b>	<b>1,281</b>	<b>1,931</b>

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	82,063	-	82,063
Other trading activities	12,094	-	12,094
Investment income	583	-	583
<b>Total</b>	<b>94,740</b>	<b>-</b>	<b>94,740</b>
<b>EXPENDITURE ON</b>			
Raising funds	10,529	-	10,529
<b>Charitable activities</b>			
General Expenses	62,106	-	62,106
Scouting Activities	24,513	-	24,513
<b>Total</b>	<b>97,148</b>	<b>-</b>	<b>97,148</b>
Net gains/(losses) on investments	-	(1,500)	(1,500)
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,408)</b>	<b>(1,500)</b>	<b>(3,908)</b>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	154,693	33,171	187,864
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>152,285</u>	<u>31,671</u>	<u>183,956</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	<u>152,712</u>	<u>48,150</u>	<u>200,862</u>
<b>DEPRECIATION</b>			
At 1 April 2020	<u>67,500</u>	<u>48,150</u>	<u>115,650</u>
Charge for year	<u>7,500</u>	-	<u>7,500</u>
At 31 March 2021	<u>75,000</u>	<u>48,150</u>	<u>123,150</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>77,712</u>	-	<u>77,712</u>
At 31 March 2020	<u>85,212</u>	-	<u>85,212</u>

7. STOCKS

	2021 £	2020 £
Stocks	<u>9,759</u>	<u>9,759</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>-</u>	<u>2,318</u>

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021

9. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Unlisted investments	<u>11,295</u>	<u>10,077</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>27,309</u>	<u>28,779</u>

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	152,285	(6,445)	145,840
<b>Restricted funds</b>			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	29	1,217	1,246
Camp site build fund	30,000	-	30,000
	<u>31,671</u>	<u>1,217</u>	<u>32,888</u>
<b>TOTAL FUNDS</b>	<u>183,956</u>	<u>(5,228)</u>	<u>178,728</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	45,665	(52,110)	-	(6,445)
<b>Restricted funds</b>				
Revaluation reserve for Investments	(1)	-	1,218	1,217
<b>TOTAL FUNDS</b>	<u>45,664</u>	<u>(52,110)</u>	<u>1,218</u>	<u>(5,228)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021

## 11. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	154,693	(2,408)	152,285
<b>Restricted funds</b>			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,529	(1,500)	29
Camp site build fund	30,000	-	30,000
	<u>33,171</u>	<u>(1,500)</u>	<u>31,671</u>
<b>TOTAL FUNDS</b>	<u>187,864</u>	<u>(3,908)</u>	<u>183,956</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	94,740	(97,148)	-	(2,408)
<b>Restricted funds</b>				
Revaluation reserve for Investments	-	-	(1,500)	(1,500)
	<u>94,740</u>	<u>(97,148)</u>	<u>(1,500)</u>	<u>(3,908)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	154,693	(8,853)	145,840
<b>Restricted funds</b>			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,529	(283)	1,246
Camp site build fund	30,000	-	30,000
	<u>33,171</u>	<u>(283)</u>	<u>32,888</u>
<b>TOTAL FUNDS</b>	<u>187,864</u>	<u>(9,136)</u>	<u>178,728</u>

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	140,405	(149,258)	-	(8,853)
<b>Restricted funds</b>				
Revaluation reserve for Investments	(1)	-	(282)	(283)
<b>TOTAL FUNDS</b>	<u>140,404</u>	<u>(149,258)</u>	<u>(282)</u>	<u>(9,136)</u>

**Purposes of restricted funds**

**Jamboree Fund**

To enable grants to be made to Scouts attending future Jamborees.

**Bursary**

Bursary is used to support Scouts in need.

**Revaluation reserve for investments**

Unrealised profits or losses on the revaluation on investments which can not be expended until the investments are sold.

**Camp site build fund**

To assist in funding the extension to the camp site buildings.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,597	2,155
Subscriptions	28,143	32,909
Membership subs refunds	320	342
Scouting activities	-	931
Camp site	3,790	33,936
Group closures	2,131	11,790
	<hr/>	<hr/>
	44,981	82,063
<b>Other trading activities</b>		
Shop income	245	12,094
<b>Investment income</b>		
Bank interest	38	109
Charibond - 3959 shares, gross	119	111
Charifund - 435 shares, gross	281	363
	<hr/>	<hr/>
	438	583
<b>Total incoming resources</b>	<hr/> <b>45,664</b>	<hr/> <b>94,740</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Scout shop	279	9,736
Stock movement	-	793
	<hr/>	<hr/>
	279	10,529
<b>Charitable activities</b>		
Scouting event costs	-	1,380
Water	309	951
Insurance	2,087	2,034
Light & heat	1,232	4,296
Cleaning	183	1,680
Repairs & maintenance	3,651	9,389
Telephone	-	569
Computer costs	1,253	879
Motor expenses	564	1,802
General expenses	962	3,008
Campsite build costs	-	3,507
Waste disposal	492	889
District camps	-	4,707
Grants to institutions	26,143	22,701
	<hr/>	<hr/>
	36,876	57,792

This page does not form part of the statutory financial statements

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Support costs</b>		
<b>Management</b>		
Rates and water	-	931
Postage and stationery	98	291
Motor & travelling	483	1,487
Sundries	441	803
Independent Examiner	816	792
Bank interest	69	66
Legal expenses	2,117	-
Suspended groups	3,385	12,750
Service crew & District	46	127
Long leasehold	7,500	7,500
Plant and machinery	-	4,080
	<u>14,955</u>	<u>28,827</u>
Total resources expended	<u>52,110</u>	<u>97,148</u>
<b>Net expenditure before gains and losses</b>	<b>(6,446)</b>	<b>(2,408)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>1,218</u>	<u>(1,500)</u>
<b>Net expenditure</b>	<b><u>(5,228)</u></b>	<b><u>(3,908)</u></b>

This page does not form part of the statutory financial statements