

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
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 2022

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TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 ongoing COVID pandemic there was as in the last very little face to face Scouting or camping during the year. Maintenance and improvement works continued at the Campsite throughout the year.

Torbay Scout Shop returned a net income of £886.

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 2022 recorded a total of 527 youth members: (125 Beavers, 140 Cubs, 176 Scouts and 86 Explorers). The previous year 2021 recorded total of 477 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 2022

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
J 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

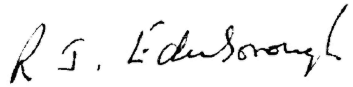
Camp address

Torbay Borough Camp Site
Eastfield Lane
Torquay
Devon

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Approved by order of the board of trustees on 12 November 2022 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 2022.

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

17 November 2022

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		101,159	-	101,159	44,981
Other trading activities	2	886	-	886	245
Investment income	3	430	-	430	438
Total		102,475	-	102,475	45,664
EXPENDITURE ON					
Raising funds		528	-	528	279
Charitable activities					
General Expenses		59,086	-	59,086	42,656
Scouting Activities		31,652	-	31,652	9,175
Total		91,266	-	91,266	52,110
Net gains on investments		-	250	250	1,218
NET INCOME/(EXPENDITURE)		11,209	250	11,459	(5,228)
RECONCILIATION OF FUNDS					
Total funds brought forward		145,840	32,888	178,728	183,956
TOTAL FUNDS CARRIED FORWARD		157,049	33,138	190,187	178,728


TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	70,212	-	70,212	77,712
CURRENT ASSETS					
Stocks	7	9,759	-	9,759	9,759
Investments	8	-	11,545	11,545	11,295
Cash at bank and in hand		104,387	21,593	125,980	107,271
		<u>114,146</u>	<u>33,138</u>	<u>147,284</u>	<u>128,325</u>
CREDITORS					
Amounts falling due within one year	9	(27,309)	-	(27,309)	(27,309)
NET CURRENT ASSETS		<u>86,837</u>	<u>33,138</u>	<u>119,975</u>	<u>101,016</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>157,049</u>	<u>33,138</u>	<u>190,187</u>	<u>178,728</u>
NET ASSETS		<u>157,049</u>	<u>33,138</u>	<u>190,187</u>	<u>178,728</u>
FUNDS					
Unrestricted funds	10			157,049	145,840
Restricted funds				33,138	32,888
TOTAL FUNDS				<u>190,187</u>	<u>178,728</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2022 and were signed on its behalf by:



R J Edinborough - Trustee

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Shop income	886	245

3. INVESTMENT INCOME

	2022 £	2021 £
Bank interest	11	38
Charibond - 3959 shares, gross	93	119
Charifund - 435 shares, gross	326	281
Total	430	438

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Trustees out of pocket expenses are as follows:

	2022 £	2021 £
Travel & accommodation	423	1,266
Postage & telephone	602	15
Total	1,025	1,281

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,982	(1)	44,981
Other trading activities	245	-	245
Investment income	438	-	438
Total	45,665	(1)	45,664
EXPENDITURE ON			
Raising funds	279	-	279
Charitable activities			
General Expenses	42,656	-	42,656
Scouting Activities	9,175	-	9,175
Total	52,110	-	52,110
Net gains on investments	-	1,218	1,218

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(6,445)	1,217	(5,228)
RECONCILIATION OF FUNDS			
Total funds brought forward	152,285	31,671	183,956
TOTAL FUNDS CARRIED FORWARD	<u>145,840</u>	<u>32,888</u>	<u>178,728</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>152,712</u>	<u>48,150</u>	<u>200,862</u>
DEPRECIATION			
At 1 April 2021	<u>75,000</u>	<u>48,150</u>	<u>123,150</u>
Charge for year	<u>7,500</u>	-	<u>7,500</u>
At 31 March 2022	<u>82,500</u>	<u>48,150</u>	<u>130,650</u>
NET BOOK VALUE			
At 31 March 2022	<u>70,212</u>	-	<u>70,212</u>
At 31 March 2021	<u>77,712</u>	-	<u>77,712</u>

7. STOCKS

	2022 £	2021 £
Stocks	<u>9,759</u>	<u>9,759</u>

8. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Unlisted investments	<u>11,545</u>	<u>11,295</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>27,309</u>	<u>27,309</u>

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	145,840	11,209	157,049
Restricted funds			
Bursary	1,642	-	1,642
Revaluation reserve for Investments	1,246	250	1,496
Camp site build fund	30,000	-	30,000
	<u>32,888</u>	<u>250</u>	<u>33,138</u>
TOTAL FUNDS	<u>178,728</u>	<u>11,459</u>	<u>190,187</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	102,475	(91,266)	-	11,209
Restricted funds				
Restricted	(1)	-	1	-
Revaluation reserve for Investments	1	-	249	250
	<u>-</u>	<u>-</u>	<u>250</u>	<u>250</u>
TOTAL FUNDS	<u>102,475</u>	<u>(91,266)</u>	<u>250</u>	<u>11,459</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	152,285	(6,445)	145,840
Restricted funds			
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>
TOTAL FUNDS	<u>183,956</u>	<u>(5,228)</u>	<u>178,728</u>

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

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

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,896	10,597
Subscriptions	31,357	28,143
Membership subs refunds	239	320
Camp site	12,189	3,790
Group closures	35,478	2,131
	<hr/>	<hr/>
	101,159	44,981
Other trading activities		
Shop income	886	245
Investment income		
Bank interest	11	38
Charibond - 3959 shares, gross	93	119
Charifund - 435 shares, gross	326	281
	<hr/>	<hr/>
	430	438
Total incoming resources		
	<hr/>	<hr/>
	102,475	45,664
EXPENDITURE		
Other trading activities		
Purchases - Scout shop	528	279
Charitable activities		
Water	313	309
Insurance	2,111	2,087
Light & heat	2,261	1,232
Cleaning	1,283	183
Repairs & maintenance	18,797	3,651
Telephone	614	-
Computer costs	-	1,253
Motor expenses	1,113	564
General expenses	1,165	962
Campsite build costs	1,064	-
Waste disposal	2,109	492
World Scout Jamboree	3,000	-
Grants to institutions	45,038	26,143
	<hr/>	<hr/>
	78,868	36,876
Support costs		
Management		
Rates and water	457	-
Carried forward	457	-

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 2022

	2022 £	2021 £
Management		
Brought forward	457	-
Postage and stationery	602	98
Motor & travelling	423	483
Sundries	376	441
Independent Examiner	1,380	816
Bank interest	98	69
Legal expenses	-	2,117
Suspended groups	913	3,385
Service crew & District	121	46
Long leasehold	7,500	7,500
	<u>11,870</u>	<u>14,955</u>
Total resources expended	<u>91,266</u>	<u>52,110</u>
Net income/(expenditure) before gains and losses	11,209	(6,446)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	250	1,218
Net income/(expenditure)	<u>11,459</u>	<u>(5,228)</u>