

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
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 2023

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TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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.

Scouting activities have increased significantly in the year as Covid restrictions have eased and face to face meetings, activities and camps have become the normal again.

The use of the district campsite for scouting and other youth organisations has also increased and is back to at least pre-pandemic levels. This increase is expected to continue into the following year as initial bookings for 2023-24 are looking strong.

The continued upkeep and maintenance of the site has continued to ensure that it remains a safe and inviting place to welcome groups.

Torbay Scout Shop returned a net income of £89.

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 2023 recorded a total of 512 youth members: (138 Beavers, 136 Cubs, 162 Scouts and 76 Explorers). The previous year 2022 recorded total of 527 youth members.

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.

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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

204 Newton Road
Torquay
Devon
TQ2 7JN

Trustees

P Bailiss (resigned 11.1.23)
G Cowell
R J Edinborough (resigned 11.1.23)
Mrs E Harrison District Commissioner
J Harrison
R Hill District Chairman
S Pearce District Secretary
J A Spalding
N Spalding (resigned 11.1.23)
J Bidmead (appointed 11.1.23)
D Moate (appointed 11.1.23)
Ms E Smith (appointed 11.1.23)
D Birchmore (appointed 11.1.23)
C Watts District Treasurer (appointed 11.1.23)
D Eltham (appointed 11.1.23)

Independent Examiner

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

Solicitors

Wollen Michelmore

TORBAY DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank

Camp address

Torbay District Scout Headquarters

Torbay District Scout Campsite

Easterfield Lane

Torquay

Devon

Approved by order of the board of trustees on 20 December 2023 and signed on its behalf by:

C Watts - 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 2023.

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

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

2 January 2024

TORBAY DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71,372	-	71,372	100,136
Other trading activities	2	89	-	89	886
Investment income	3	976	-	976	430
Total		<u>72,437</u>	<u>-</u>	<u>72,437</u>	<u>101,452</u>
EXPENDITURE ON					
Raising funds		-	-	-	528
Charitable activities					
General Expenses		43,337	-	43,337	30,765
Scouting Activities		45,623	-	45,623	33,830
Total		<u>88,960</u>	<u>-</u>	<u>88,960</u>	<u>65,123</u>
Net gains/(losses) on investments		-	(757)	(757)	250
NET INCOME/(EXPENDITURE)		<u>(16,523)</u>	<u>(757)</u>	<u>(17,280)</u>	<u>36,579</u>
Transfers between funds	10	30,000	(30,000)	-	-
Net movement in funds		<u>13,477</u>	<u>(30,757)</u>	<u>(17,280)</u>	<u>36,579</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		182,041	33,138	215,179	178,600
TOTAL FUNDS CARRIED FORWARD		<u>195,518</u>	<u>2,381</u>	<u>197,899</u>	<u>215,179</u>

TORBAY DISTRICT SCOUT COUNCIL

BALANCE SHEET

31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	62,712	-	62,712	70,212
CURRENT ASSETS					
Stocks	7	500	-	500	9,759
Investments	8	10,049	739	10,788	11,545
Cash at bank and in hand		124,575	1,642	126,217	125,852
		<u>135,124</u>	<u>2,381</u>	<u>137,505</u>	147,156
CREDITORS					
Amounts falling due within one year	9	(2,318)	-	(2,318)	(2,189)
NET CURRENT ASSETS		<u>132,806</u>	<u>2,381</u>	<u>135,187</u>	144,967
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>195,518</u>	<u>2,381</u>	<u>197,899</u>	215,179
NET ASSETS		<u>195,518</u>	<u>2,381</u>	<u>197,899</u>	215,179
FUNDS					
Unrestricted funds	10			195,518	182,041
Restricted funds				2,381	33,138
TOTAL FUNDS				<u>197,899</u>	215,179

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2023 and were signed on its behalf by:

C Watts - 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 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	89	886

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	508	11
Charibond - 3959 shares, gross	105	93
Charifund - 435 shares, gross	363	326
Total	976	430

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustees out of pocket expenses are as follows:

	2023	2022
	£	£
Travel & accommodation	241	423
Postage & telephone	209	602
Total	450	1,025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,136	-	100,136
Other trading activities	886	-	886
Investment income	430	-	430
Total	101,452	-	101,452
EXPENDITURE ON			
Raising funds	528	-	528
Charitable activities			
General Expenses	30,765	-	30,765
Scouting Activities	33,830	-	33,830
Total	65,123	-	65,123
Net gains on investments	-	250	250

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	36,329	250	36,579
RECONCILIATION OF FUNDS			
Total funds brought forward	145,712	32,888	178,600
TOTAL FUNDS CARRIED FORWARD	<u>182,041</u>	<u>33,138</u>	<u>215,179</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>152,712</u>	<u>48,150</u>	<u>200,862</u>
DEPRECIATION			
At 1 April 2022	<u>82,500</u>	<u>48,150</u>	<u>130,650</u>
Charge for year	<u>7,500</u>	-	<u>7,500</u>
At 31 March 2023	<u>90,000</u>	<u>48,150</u>	<u>138,150</u>
NET BOOK VALUE			
At 31 March 2023	<u>62,712</u>	-	<u>62,712</u>
At 31 March 2022	<u>70,212</u>	-	<u>70,212</u>

7. STOCKS

	2023 £	2022 £
Stocks	<u>500</u>	<u>9,759</u>

8. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Unlisted investments	<u>10,788</u>	<u>11,545</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>2,318</u>	<u>2,189</u>

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	182,041	(16,523)	-	165,518
Campsite capital improvements fund	-	-	30,000	30,000
	<u>182,041</u>	<u>(16,523)</u>	<u>30,000</u>	<u>195,518</u>
Restricted funds				
Bursary	1,642	-	-	1,642
Revaluation reserve for Investments	1,496	(757)	-	739
Camp site build fund	30,000	-	(30,000)	-
	<u>33,138</u>	<u>(757)</u>	<u>(30,000)</u>	<u>2,381</u>
TOTAL FUNDS	<u>215,179</u>	<u>(17,280)</u>	<u>-</u>	<u>197,899</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	72,437	(88,960)	-	(16,523)
Restricted funds				
Revaluation reserve for Investments	-	-	(757)	(757)
TOTAL FUNDS	<u>72,437</u>	<u>(88,960)</u>	<u>(757)</u>	<u>(17,280)</u>

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	145,712	36,329	182,041
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>178,600</u>	<u>36,579</u>	<u>215,179</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	101,452	(65,123)	-	36,329
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>101,452</u>	<u>(65,123)</u>	<u>250</u>	<u>36,579</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. A number of years ago the executive committee agreed that this fund was shown as a restricted fund in error. In the accounts for this year the fund has been reclassified as a designated fund and the transfer from restricted to designated is shown in this note.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

12. ACCOUNTS RESTATEMENT

In the accounts for the year ended 31st March 2022 an amount was included in creditors for Devon Scout subscriptions which had already been paid. This overstated the subscriptions and the creditors. This amount has been corrected in the accounts for year to 31st March 2022 and the relevant figures have been restated.

TORBAY DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,796	21,896
Subscriptions	28,928	31,357
Membership subs refunds	264	239
Camp site	26,667	11,166
Group closures	2,717	35,478
	<hr/>	<hr/>
	71,372	100,136
Other trading activities		
Shop income	89	886
Investment income		
Bank interest	508	11
Charibond - 3959 shares, gross	105	93
Charifund - 435 shares, gross	363	326
	<hr/>	<hr/>
	976	430
Total incoming resources	<hr/> 72,437	<hr/> 101,452
EXPENDITURE		
Other trading activities		
Purchases - Scout shop	-	528
Charitable activities		
Water	721	313
Insurance	1,957	2,111
Light & heat	2,338	2,261
Cleaning	1,702	1,283
Repairs & maintenance	16,529	18,797
Telephone	699	614
Motor expenses	480	1,113
General expenses	1,552	1,165
Campsite build costs	15,804	1,064
Waste disposal	1,091	2,109
World Scout Jamboree	2,750	3,000
Devon Scout subscriptions	23,808	18,895
	<hr/>	<hr/>
	69,431	52,725
Support costs		
Management		
Rates and water	410	457
Postage and stationery	209	602
Carried forward	619	1,059

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 2023

	2023 £	2022 £
Management		
Brought forward	619	1,059
Motor & travelling	241	423
Sundries	339	376
Independent Examiner	780	1,380
Bank interest	72	98
Suspended groups	-	913
Service crew & District	719	121
Stock write off	9,259	-
Long leasehold	7,500	7,500
	<hr/>	<hr/>
	19,529	11,870
	<hr/>	<hr/>
Total resources expended	88,960	65,123
	<hr/>	<hr/>
Net (expenditure)/income before gains and losses	(16,523)	36,329
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(757)	250
	<hr/>	<hr/>
Net (expenditure)/income	(17,280)	36,579
	<hr/> <hr/>	<hr/> <hr/>