

TORBAY DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

TORBAY DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Cowell
S Pearce (District Secretary)
J Spalding
D Moate
E Smith
C Watts (District Treasurer)
D Eltham
P Bailiss (Appointed 17 January 2024)
N Spalding (Appointed 17 January 2024)

Charity number

1027059

Principal address

204 Newton Road
Torquay
Devon
TQ2 7JN

Independent examiner

Rupp & Fraser
Chartered Accountants and Statutory Auditor
7 St Paul's Road
Newton Abbot
Devon
TQ12 2HP

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TORBAY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements 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 financial statements and comply with the charity's [governing document], 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

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.

Achievements and performance

Significant activities and achievements against objectives

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 £XX.

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 2024 recorded a total of XXX youth members: (XXX Beavers, XXX Cubs, XXX Scouts and XX Explorers). The previous year 2023 recorded total of 512 youth members.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TORBAY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Cowell

E Harrison (District Commissioner) (Resigned 30 September 2023)

J Harrison (Resigned 31 October 2023)

R Hill (District Chairman) (Retired 17 January 2024)

S Pearce (District Secretary)

J Spalding

J Bidmead (Resigned 29 February 2024)

D Moate

E Smith

D Birchmore (Resigned 29 February 2024)

C Watts (District Treasurer)

D Eltham

P Bailiss (Appointed 17 January 2024)

N Spalding (Appointed 17 January 2024)

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.

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.

The trustees' report was approved by the Board of Trustees.

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C Watts (District Treasurer)

Trustee

Date:

TORBAY DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TORBAY DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Torbay District Scout Council (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Kasim Symonds FCCA CTA
Rupp & Fraser
Chartered Accountants and Statutory Auditor
7 St Paul's Road
Newton Abbot
Devon
TQ12 2HP

Dated:

TORBAY DISTRICT SCOUT COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	150	-	150	12,796	-	12,796
Charitable activities	4	33,965	-	33,965	29,384	-	29,384
Other trading activities	5	26,155	-	26,155	29,281	-	29,281
Investments	6	2,106	-	2,106	976	-	976
Total income		62,376	-	62,376	72,437	-	72,437
Expenditure on:							
Charitable activities	7	80,167	-	80,167	88,960	-	88,960
Total expenditure		80,167	-	80,167	88,960	-	88,960
Net gains/(losses) on investments	12	336	-	336	-	(757)	(757)
Net expenditure		(17,455)	-	(17,455)	(16,523)	(757)	(17,280)
Transfers between funds		739	(739)	-	30,000	(30,000)	-
Net movement in funds	9	(16,716)	(739)	(17,455)	13,477	(30,757)	(17,280)
Reconciliation of funds:							
Fund balances at 1 April 2023		195,518	2,381	197,899	182,041	33,138	215,179
Fund balances at 31 March 2024		178,802	1,642	180,444	195,518	2,381	197,899

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		55,212		62,712
Current assets					
Stocks	15	500		500	
Investments	16	11,124		10,788	
Cash at bank and in hand		144,485		126,217	
			156,109		137,505
Creditors: amounts falling due within one year	17	(30,877)		(2,318)	
Net current assets			125,232		135,187
Total assets less current liabilities			180,444		197,899
Net assets excluding pension liability			180,444		197,899
The funds of the charity					
Restricted income funds	18		1,642		2,381
Unrestricted funds			178,802		195,518
			180,444		197,899

The financial statements were approved by the trustees on

.....
 C Watts (District Treasurer)
Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Torbay District Scout Council is an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Subscription income is recognised in the year the subscription is paid.

TORBAY DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	straight line over 21 years
Plant and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****1 Accounting policies (Continued)****1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	150	12,796
	<u>150</u>	<u>12,796</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Scout group income		
Camp site	33,965	26,667
Group closures	-	2,717
	<u>33,965</u>	<u>29,384</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership subscriptions	26,058	29,192
Shop income	97	89
	<hr/>	<hr/>
Other trading activities	26,155	29,281
	<hr/> <hr/>	<hr/> <hr/>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from unlisted investments	532	468
Interest receivable	1,574	508
	<hr/>	<hr/>
	2,106	976
	<hr/> <hr/>	<hr/> <hr/>

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****7 Expenditure on charitable activities**

	Scout group expenses 2024 £	Scout group expenses 2023 £
Direct costs		
Rates & water	938	721
Insurance	2,286	1,957
Light & heat	4,035	2,338
Cleaning & waste disposal	3,560	2,793
Repairs & maintenance	21,683	16,529
Telephone	569	699
Motor expenses	458	480
General Expenses	1,393	1,552
Camp site build costs	3,551	15,804
World scout jamboree	3,015	2,750
Devon scout subscriptions	26,058	23,808
Rotary grant paid to groups	2,800	-
	<u>70,346</u>	<u>69,431</u>
Share of support and governance costs (see note 8)		
Support	9,821	19,529
	<u>80,167</u>	<u>88,960</u>
Analysis by fund		
Unrestricted funds	<u>80,167</u>	<u>88,960</u>

8 Support costs allocated to activities

	2024 £	2023 £
Depreciation	7,500	7,500
Rates & water	-	410
Printing, postage and stationery	132	209
Motor expenses	1,123	241
Bank interest paid	60	72
Service crew & district	-	719
Stock writeoff	-	9,259
Sundries	226	339
Governance costs	780	780
	<u>9,821</u>	<u>19,529</u>
Analysed between:		
Scout group expenses	<u>9,821</u>	<u>19,529</u>

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

9	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	780	780
	Depreciation of owned tangible fixed assets	7,500	7,500
		<u> </u>	<u> </u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Gains and losses on investments

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Gains/(losses) arising on:						
Revaluation of investments	336	-	336	-	(757)	(757)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****14 Tangible fixed assets**

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2023	152,712	48,150	200,862
At 31 March 2024	152,712	48,150	200,862
Depreciation and impairment			
At 1 April 2023	90,000	48,150	138,150
Depreciation charged in the year	7,500	-	7,500
At 31 March 2024	97,500	48,150	145,650
Carrying amount			
At 31 March 2024	55,212	-	55,212
At 31 March 2023	62,712	-	62,712

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	500	500

16 Current asset investments

	2024 £	2023 £
Unlisted investments	11,124	10,788

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	4,570	1,538
Accruals and deferred income	26,307	780
	30,877	2,318

TORBAY DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****18 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Transfers £	Gains and losses £	At 31 March 2024 £
Bursary	1,642	-	-	1,642
Revaluation reserve for investments	739	(739)	-	-
	<u>2,381</u>	<u>(739)</u>	<u>-</u>	<u>1,642</u>
Previous year:	At 1 April 2022 £	Transfers £	Gains and losses £	At 31 March 2023 £
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>(30,000)</u>	<u>(757)</u>	<u>2,381</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General fund	165,518	62,376	(80,167)	-	-	147,727
Camp site capital improvements fund	30,000	-	-	-	-	30,000
Revaluation reserve for investments	-	-	-	739	336	1,075
	<u>195,518</u>	<u>62,376</u>	<u>(80,167)</u>	<u>739</u>	<u>336</u>	<u>178,802</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General fund	182,041	72,437	(88,960)	-	-	165,518
Camp site capital improvements fund	-	-	-	30,000	-	30,000
	<u>182,041</u>	<u>72,437</u>	<u>(88,960)</u>	<u>30,000</u>	<u>-</u>	<u>195,518</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	55,212	-	55,212
Current assets/(liabilities)	123,590	1,642	125,232
	<u>178,802</u>	<u>1,642</u>	<u>180,444</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	62,712	-	62,712
Current assets/(liabilities)	132,806	2,381	135,187
	<u>195,518</u>	<u>2,381</u>	<u>197,899</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).