Charity Registration No. 301073

DEVON COUNTY SCOUT COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Christopher Solway	
	Ms Emma Pacey	
	Mr Alexander Hammond	
	Mr George Andrews	
	Mr Francis Gaffney	
	Ms Nicola Spalding	
	Mr Gary Osborne	(Appointed 29 May 2025)
	Mr Aaron Drake-Worth	(Appointed 6 September 2025)
Charity registration	England and Wales	301073
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP	
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA	

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to administer and support scouting activities throughout the County of Devon.

All activities are carried out by volunteers.

In planning our activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

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 aged between 4 and 25 are welcome as are our volunteers to whom we are most grateful for the many hours they spend.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The 6 essential duties of a Trustee (according to the Charity Commission) are:-

- Ensure the Scouts Association in Devon is carrying out its purposes for the public benefit
- Comply with the Scout Association's governing document (constitution) and the law
- Act in the Scouts Association's best interests
- Ensure the Scouts Association's activities are accountable
- Manage the Scouts Association's resources responsibly
- Act with reasonable care and skill

Achievements and performance

Significant activities and achievements against objectives

The Devon County Board of Trustees is one of governance and compliance, rather than operational, making sure young people have the best experience at Scouts, and oversee activities, policies, and processes are being done safely and legally.

At our meetings we now follow an agenda which covers financial management, policies and regulations, safety and insurance, managing risks and ensuring the charity operates well today and in the future.

In this reporting period, both our County Lead Volunteer (Steve Donohue) and Chair of the Board of Trustees (John Thompson) stood down (February and March 2026 respectively). This meant the functions of these roles were "interim" as such a time they could be formally appointed following the necessary, transparent recruitment process.

Emma Pacey was appointed as interim County Lead Volunteer in February 2026, and Francis Gaffney was appointed interim Chair of the Board of Trustees in March 2026. The advertisements for both these roles have been made.

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 one year's income from the County Levy plus any amount deemed necessary to cover certain future events, including attendance at Jamborees.

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.

Principal funding sources

The principal funding source continues to be membership subscriptions.

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these.

Factors likely to affect future financial performance

The Devon County Board of Trustees will continue to prioritise investment in growth and retention in order to provide Scouting to even more young people in Devon.

Retention comes because of an excellent programme and as such the County Leadership Team will strive to assist Groups and Districts by providing central events for them to bring their young people and adult volunteers to. The change in TSA membership scheme has led to a Team based approach to Scouting, hence County Teams now provide dedicated programme support.

The cancellation of Scoutmoor 2026 meant we lost some charity funds to our commitment to paying deposits for some activities. However, we applied the necessary due diligence to make the decision to cancel the event before further commitment were made. The need to invest in our members remains paramount and we will continue to subsidise events, where possible, but we must remain cognisant of our legal duties to disburse funds responsibly.

Structure, governance and management

The charity is a trust established under its rules which are common to all Scouts.

The county's governing documents follow a Conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 6 of the Scouting POR (Policy, organisation and Rules) https://www.scouts.org.uk/por/6-the-structure-of-the-uk-headquarters-of-the-scout-association/#6.1

In addition the charity advises requirements for the structure and purpose of the Board of Trustees, conduct of meetings and length of service.

The Devon County Scout Council's charity number is 301073 and scout association number is 114.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

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

Mr Steven Donohue	(Resigned 2 February 2026)
Mr Christopher Solway	
Ms Emma Pacey	
Mr Rory Fitz-Gerald	(Resigned 6 September 2025)
Mr John Jarvis	(Resigned 6 September 2025)
Mr Alexander Hammond	
Ms Jane Batchelor	(Resigned 29 May 2025)
Mr George Andrews	
Mr Keith Cleeve	(Resigned 6 September 2025)
Mr Francis Gaffney	
Ms Nicola Spalding	
Mr Gary Osborne	(Appointed 29 May 2025)
Mr Aaron Drake-Worth	(Appointed 6 September 2025)
Mr John Thomson	(Appointed 6 September 2025 and resigned 26 February 2026)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the policies, organisation and rules of the Scout Association (charity number 306101). https://www.scouts.org.uk/volunteers/running-things-locally/trustee-boards/recruiting-new-trustees/

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

Signed on 23 September 2026 @ 22:32

Mr Francis Gaffney
Trustee

Date: .....

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2026.

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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.

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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Robert Wegner
Countersigned on 24 September 2026 @ 08:57

Lentells Limited
Robert Wegner FCCA
17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA
Date: .....

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	250	10	260	2,187	1,218	3,405
Charitable activities	**4**	154,840	-	154,840	158,332	-	158,332
Other trading activities	**5**	93,131	-	93,131	90,137	-	90,137
Investments	**6**	2,717	-	2,717	519	-	519
Total income		250,938	10	250,948	251,175	1,218	252,393
Expenditure on:							
Charitable activities	**7**	195,062	-	195,062	332,191	800	332,991
Total expenditure		195,062	-	195,062	332,191	800	332,991
Net income/(expenditure) and movement in funds		55,876	10	55,886	(81,016)	418	(80,598)
Reconciliation of funds:							
Fund balances at 1 April 2025		87,841	6,576	94,417	168,857	6,158	175,015
Fund balances at 31 March 2026		143,717	6,586	150,303	87,841	6,576	94,417

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

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		4,289		5,719
Current assets					
Debtors	**14**	3,510		7,302	
Cash at bank and in hand		154,632		89,580	
		158,142		96,882	
Creditors: amounts falling due within one year	**15**	(12,128)		(8,184)	
Net current assets			146,014		88,698
Total assets less current liabilities			150,303		94,417
The funds of the charity					
Restricted income funds	**18**		6,586		6,576
Unrestricted funds	**19**		143,717		87,841
			150,303		94,417

The financial statements were approved by the Trustees on .....

Francis Gaffney
Signed on 23 September 2026 @ 22:32

Mr Francis Gaffney
Trustee

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1 Accounting policies **(Continued)**

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which is is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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:

Fixtures and fittings	25% 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.

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

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 Accounting policies **(Continued)**

1.8 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.

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	250	10	260	2,187	1,218	3,405

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
County events		
County activities	148,948	157,523
Other income	5,892	809
	154,840	158,332

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership fees	423,594	360,550
International Jamboree fees due to headquarters	(20,000)	-
Membership fees due to headquarters	(310,463)	(270,413)
Other trading activities	93,131	90,137

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,717	519

7 Expenditure on charitable activities

	Scouting 2026 £	Scouting 2025 £
Direct costs		
Staff costs	25,234	24,928
Depreciation and impairment	1,430	1,907
Distribution to districts	3,557	3,606
County activities	106,026	189,337
Adult training	1,188	1,571
Jamboree	623	3,720
Travel, accommodation & meals	13,704	29,350
Conferences and courses	1,354	1,468
Meetings	1,791	3,563
Regional funds	1,285	-
Small equipment and sundry items	20,770	40,743
Charitable donations	975	70
	177,937	300,263
Share of support and governance costs (see note 8)		
Support	17,125	32,728
	195,062	332,991
Analysis by fund		
Unrestricted funds	195,062	332,191
Restricted funds	-	800
	195,062	332,991

8 Support costs allocated to activities

	2026	2025
	£	£
Postage and stationery	916	1,692
Communications	3,803	10,089
Insurances	2,965	6,547
Accountancy - independent examination	4,034	3,669
Bank Charges	46	282
Advertising and promotion	5,361	10,449
	17,125	32,728
Analysed between:		
Scouting	17,125	32,728

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,034	3,669
Depreciation of owned tangible fixed assets	1,430	1,907

10 Trustees

The Devon County Scout Council administrator Ms Jane Batchelor was appointed as a Trustee on 1 June 2023 so that she could temporarily fulfill the role of Treasurer in the absence of any other nominations. She resigned as a trustee and treasurer on 29 May 2025 when a new individual was appointed. Her administrator employment costs continue to be shown in note 11 of these financial statements as she has been the only paid employee for a number of years. No other Trustees (or any persons connected with them) received any remuneration during the year. Eight Trustees were reimbursed a total of £14,264 travelling and admin expenses relating to support costs and charitable activities (2025- Ten Trustees were reimbursed £20,538 for travelling and admin expenses).

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Admin	1	1

11 Employees (Continued)

Employment costs	2026	2025
	£	£
Wages and salaries	24,499	24,499
Other pension costs	735	429
	25,234	24,928

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2025	13,346
At 31 March 2026	13,346
Depreciation and impairment	
At 1 April 2025	7,627
Depreciation charged in the year	1,430
At 31 March 2026	9,057
Carrying amount	
At 31 March 2026	4,289
At 31 March 2025	5,719

14 Debtors

Amounts falling due within one year:	2026	2025
	£	£
Trade debtors	3,510	7,302

15 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Deferred income	16	1,817	800
Trade creditors		6,373	3,730
Accruals		3,938	3,654
		12,128	8,184

16 Deferred income

	2026 £	2025 £
Other deferred income	1,817	800

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	1,817	800

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	800	50,495
Released from previous periods	(800)	(50,495)
Resources deferred in the year	1,817	800
Deferred income at 31 March 2026	1,817	800

County events (shooting camp) deferred £1,817 (2025: £Nil)
County events (Scoutmoor) deferred £Nil (2025: £800)

17 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	735	429

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	104	-	-	104
Shooting equipment	1,458	-	-	1,458
Legacy - World Scout Jamboree	1,218	10	-	1,228
	6,576	10	-	6,586

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	104	-	-	104
Shooting equipment	2,258	-	(800)	1,458
Legacy - World Scout Jamboree	-	1,218	-	1,218
	6,158	1,218	(800)	6,576

Restricted funds carried forward at 31 March 2026 consist of:-

Legacy - Handicapped Scout fund - to assist members that have special needs.

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions.

Mercy Scouts - to support the scout relief, development and advocacy organisation working with communities in Uganda to overcome poverty and injustice.

Shooting Equipment - National lottery community fund supporting the purchase of shooting equipment for scout activities.

Legacy - World Scout Jamboree - to assist with the expenses for the next Jamboree.

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 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
International Events	17,732	-	(500)	17,232
General funds	70,109	250,938	(194,562)	126,485
	87,841	250,938	(195,062)	143,717

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
International Events	9,777	9,255	(1,300)	17,732
General funds	159,080	241,920	(330,891)	70,109
	168,857	251,175	(332,191)	87,841

International Events: relating to fees collected of £1 from each member based on the census each year from 2020 onwards which is carried forward for future use. It was agreed that no fees would be added in the year ending 31 March 2026. The fund is available to applications from young people for support towards international events and those approved are charged against the fund.

20 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	4,289	-	4,289
Current assets/(liabilities)	139,428	6,586	146,014
	143,717	6,586	150,303

20 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	5,719	-	5,719
Current assets/(liabilities)	82,122	6,576	88,698
	87,841	6,576	94,417

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

Charity Registration No. 301073

DEVON COUNTY SCOUT COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026



DEVON COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Christopher Solway	
	Ms Emma Pacey	
	Mr Alexander Hammond	
	Mr George Andrews	
	Mr Francis Gaffney	
	Ms Nicola Spalding	
	Mr Gary Osborne	(Appointed 29 May 2025)
	Mr Aaron Drake-Worth	(Appointed 6 September 2025)
Charity registration	England and Wales	301073
Principal address	14 Barracks Road Fremington Barnstaple Devon EX31 3FP	
Independent examiner	Lentells Limited 17 - 18 Leach Road Chard Business Park Chard Somerset TA20 1FA	

DEVON COUNTY SCOUT COUNCIL

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DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to administer and support scouting activities throughout the County of Devon.

All activities are carried out by volunteers.

In planning our activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings.

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 aged between 4 and 25 are welcome as are our volunteers to whom we are most grateful for the many hours they spend.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The 6 essential duties of a Trustee (according to the Charity Commission) are:-

- Ensure the Scouts Association in Devon is carrying out its purposes for the public benefit
- Comply with the Scout Association's governing document (constitution) and the law
- Act in the Scouts Association's best interests
- Ensure the Scouts Association's activities are accountable
- Manage the Scouts Association's resources responsibly
- Act with reasonable care and skill

Achievements and performance

Significant activities and achievements against objectives

The Devon County Board of Trustees is one of governance and compliance, rather than operational, making sure young people have the best experience at Scouts, and oversee activities, policies, and processes are being done safely and legally.

At our meetings we now follow an agenda which covers financial management, policies and regulations, safety and insurance, managing risks and ensuring the charity operates well today and in the future.

In this reporting period, both our County Lead Volunteer (Steve Donohue) and Chair of the Board of Trustees (John Thompson) stood down (February and March 2026 respectively). This meant the functions of these roles were "interim" as such a time they could be formally appointed following the necessary, transparent recruitment process.

Emma Pacey was appointed as interim County Lead Volunteer in February 2026, and Francis Gaffney was appointed interim Chair of the Board of Trustees in March 2026. The advertisements for both these roles have been made.

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 one year's income from the County Levy plus any amount deemed necessary to cover certain future events, including attendance at Jamborees.

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.

Principal funding sources

The principal funding source continues to be membership subscriptions.

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these.

Factors likely to affect future financial performance

The Devon County Board of Trustees will continue to prioritise investment in growth and retention in order to provide Scouting to even more young people in Devon.

Retention comes because of an excellent programme and as such the County Leadership Team will strive to assist Groups and Districts by providing central events for them to bring their young people and adult volunteers to. The change in TSA membership scheme has led to a Team based approach to Scouting, hence County Teams now provide dedicated programme support.

The cancellation of Scoutmoor 2026 meant we lost some charity funds to our commitment to paying deposits for some activities. However, we applied the necessary due diligence to make the decision to cancel the event before further commitment were made. The need to invest in our members remains paramount and we will continue to subsidise events, where possible, but we must remain cognisant of our legal duties to disburse funds responsibly.

Structure, governance and management

The charity is a trust established under its rules which are common to all Scouts.

The county's governing documents follow a Conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 6 of the Scouting POR (Policy, organisation and Rules) https://www.scouts.org.uk/por/6-the-structure-of-the-uk-headquarters-of-the-scout-association/#6.1

In addition the charity advises requirements for the structure and purpose of the Board of Trustees, conduct of meetings and length of service.

The Devon County Scout Council's charity number is 301073 and scout association number is 114.

DEVON COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

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

Mr Steven Donohue	(Resigned 2 February 2026)
Mr Christopher Solway	
Ms Emma Pacey	
Mr Rory Fitz-Gerald	(Resigned 6 September 2025)
Mr John Jarvis	(Resigned 6 September 2025)
Mr Alexander Hammond	
Ms Jane Batchelor	(Resigned 29 May 2025)
Mr George Andrews	
Mr Keith Cleeve	(Resigned 6 September 2025)
Mr Francis Gaffney	
Ms Nicola Spalding	
Mr Gary Osborne	(Appointed 29 May 2025)
Mr Aaron Drake-Worth	(Appointed 6 September 2025)
Mr John Thomson	(Appointed 6 September 2025 and resigned 26 February 2026)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the policies, organisation and rules of the Scout Association (charity number 306101). https://www.scouts.org.uk/volunteers/running-things-locally/trustee-boards/recruiting-new-trustees/

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

Signed on 23 September 2026 @ 22:32

Mr Francis Gaffney
Trustee

Date: .....

DEVON COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DEVON COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Devon County Scout Council (the charity) for the year ended 31 March 2026.

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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.

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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Robert Wegner
Countersigned on 24 September 2026 @ 08:57

Lentells Limited
Robert Wegner FCCA
17 - 18 Leach Road
Chard Business Park
Chard
Somerset
TA20 1FA
Date: .....

DEVON COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	250	10	260	2,187	1,218	3,405
Charitable activities	**4**	154,840	-	154,840	158,332	-	158,332
Other trading activities	**5**	93,131	-	93,131	90,137	-	90,137
Investments	**6**	2,717	-	2,717	519	-	519
Total income		250,938	10	250,948	251,175	1,218	252,393
Expenditure on:							
Charitable activities	**7**	195,062	-	195,062	332,191	800	332,991
Total expenditure		195,062	-	195,062	332,191	800	332,991
Net income/(expenditure) and movement in funds		55,876	10	55,886	(81,016)	418	(80,598)
Reconciliation of funds:							
Fund balances at 1 April 2025		87,841	6,576	94,417	168,857	6,158	175,015
Fund balances at 31 March 2026		143,717	6,586	150,303	87,841	6,576	94,417

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

DEVON COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		4,289		5,719
Current assets					
Debtors	**14**	3,510		7,302	
Cash at bank and in hand		154,632		89,580	
		158,142		96,882	
Creditors: amounts falling due within one year	**15**	(12,128)		(8,184)	
Net current assets			146,014		88,698
Total assets less current liabilities			150,303		94,417
The funds of the charity					
Restricted income funds	**18**		6,586		6,576
Unrestricted funds	**19**		143,717		87,841
			150,303		94,417

The financial statements were approved by the Trustees on .....

Francis Gaffney
Signed on 23 September 2026 @ 22:32

Mr Francis Gaffney
Trustee

1 Accounting policies

Charity information

Devon County Scout Council is a charity registered with the Charity Commission. The county's governing documents follow a conveyance dated 12 July 1947 upon the trusts of the Boy Scouts Association Trust Deed 1935, as amended on 10 October 2016 and advise the charity will follow the bye laws, policies, rules and organisation of The Scout Association (charity number 306101) governed by a Royal Charter. The principal contact address is shown on the legal and administrative information page of these financial statements..

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's governing document (a conveyance to follow the bye laws, policies, rules and organisation of the Scout Association charity number 306101 governed by a Royal Charter), 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

1 Accounting policies **(Continued)**

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Devon County Scout Council collects membership subscriptions. An element of the subscription is collected on behalf of Scout headquarters and Devon County Scout Council only act as agents and then pass this element to headquarters. In accordance with the accounting requirements of the Scout Association the element passed to Scout headquarters is deducted in the income section of the statement of financial activities so that only the income generated by Devon County Scout Council is shown.

Any income received in advance for membership subscriptions or county activities which relate to the next or future accounting periods are treated as deferred income and included within creditors due within one year. This deferred income is released in the relevant accounting period within the statement of financial activities and matched against the expenditure in the year in which is is due.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of furtherance of the provision of scouting in Devon and associated support costs.

Subscription expenditure is the money collected and passed to Scout headquarters in accordance with the rules of Scout Association.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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:

Fixtures and fittings	25% 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.

Fixed assets are only capitalised when their cost exceeds £1,000, otherwise those expenses are included within the Statement of Financial Activities as incurred.

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 Accounting policies **(Continued)**

1.8 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.

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	250	10	260	2,187	1,218	3,405

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
County events		
County activities	148,948	157,523
Other income	5,892	809
	154,840	158,332

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership fees	423,594	360,550
International Jamboree fees due to headquarters	(20,000)	-
Membership fees due to headquarters	(310,463)	(270,413)
Other trading activities	93,131	90,137

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,717	519

7 Expenditure on charitable activities

	Scouting 2026 £	Scouting 2025 £
Direct costs		
Staff costs	25,234	24,928
Depreciation and impairment	1,430	1,907
Distribution to districts	3,557	3,606
County activities	106,026	189,337
Adult training	1,188	1,571
Jamboree	623	3,720
Travel, accommodation & meals	13,704	29,350
Conferences and courses	1,354	1,468
Meetings	1,791	3,563
Regional funds	1,285	-
Small equipment and sundry items	20,770	40,743
Charitable donations	975	70
	177,937	300,263
Share of support and governance costs (see note 8)		
Support	17,125	32,728
	195,062	332,991
Analysis by fund		
Unrestricted funds	195,062	332,191
Restricted funds	-	800
	195,062	332,991

8 Support costs allocated to activities

	2026	2025
	£	£
Postage and stationery	916	1,692
Communications	3,803	10,089
Insurances	2,965	6,547
Accountancy - independent examination	4,034	3,669
Bank Charges	46	282
Advertising and promotion	5,361	10,449
	17,125	32,728
Analysed between:		
Scouting	17,125	32,728

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,034	3,669
Depreciation of owned tangible fixed assets	1,430	1,907

10 Trustees

The Devon County Scout Council administrator Ms Jane Batchelor was appointed as a Trustee on 1 June 2023 so that she could temporarily fulfill the role of Treasurer in the absence of any other nominations. She resigned as a trustee and treasurer on 29 May 2025 when a new individual was appointed. Her administrator employment costs continue to be shown in note 11 of these financial statements as she has been the only paid employee for a number of years. No other Trustees (or any persons connected with them) received any remuneration during the year. Eight Trustees were reimbursed a total of £14,264 travelling and admin expenses relating to support costs and charitable activities (2025- Ten Trustees were reimbursed £20,538 for travelling and admin expenses).

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Admin	1	1

11 Employees (Continued)

Employment costs	2026	2025
	£	£
Wages and salaries	24,499	24,499
Other pension costs	735	429
	25,234	24,928

Details about the contribution of unpaid volunteers can be found within the annual review referred to in the Trustees report under the heading "Achievements and performance".

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

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2025	13,346
At 31 March 2026	13,346
Depreciation and impairment	
At 1 April 2025	7,627
Depreciation charged in the year	1,430
At 31 March 2026	9,057
Carrying amount	
At 31 March 2026	4,289
At 31 March 2025	5,719

14 Debtors

Amounts falling due within one year:	2026	2025
	£	£
Trade debtors	3,510	7,302

15 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Deferred income	16	1,817	800
Trade creditors		6,373	3,730
Accruals		3,938	3,654
		12,128	8,184

16 Deferred income

	2026 £	2025 £
Other deferred income	1,817	800

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	1,817	800

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	800	50,495
Released from previous periods	(800)	(50,495)
Resources deferred in the year	1,817	800
Deferred income at 31 March 2026	1,817	800

County events (shooting camp) deferred £1,817 (2025: £Nil)
County events (Scoutmoor) deferred £Nil (2025: £800)

17 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	735	429

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	104	-	-	104
Shooting equipment	1,458	-	-	1,458
Legacy - World Scout Jamboree	1,218	10	-	1,228
	6,576	10	-	6,586

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Legacy - Handicapped Scout fund	1,000	-	-	1,000
DOE - (Duke of Edinburgh) Leader support expenses	2,796	-	-	2,796
Mercy Scouts	104	-	-	104
Shooting equipment	2,258	-	(800)	1,458
Legacy - World Scout Jamboree	-	1,218	-	1,218
	6,158	1,218	(800)	6,576

Restricted funds carried forward at 31 March 2026 consist of:-

Legacy - Handicapped Scout fund - to assist members that have special needs.

Duke of Edinburgh (DOE) leader support expenses - to assist with the expenses of leaders supporting the DOE expeditions.

Mercy Scouts - to support the scout relief, development and advocacy organisation working with communities in Uganda to overcome poverty and injustice.

Shooting Equipment - National lottery community fund supporting the purchase of shooting equipment for scout activities.

Legacy - World Scout Jamboree - to assist with the expenses for the next Jamboree.

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 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
International Events	17,732	-	(500)	17,232
General funds	70,109	250,938	(194,562)	126,485
	87,841	250,938	(195,062)	143,717

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
International Events	9,777	9,255	(1,300)	17,732
General funds	159,080	241,920	(330,891)	70,109
	168,857	251,175	(332,191)	87,841

International Events: relating to fees collected of £1 from each member based on the census each year from 2020 onwards which is carried forward for future use. It was agreed that no fees would be added in the year ending 31 March 2026. The fund is available to applications from young people for support towards international events and those approved are charged against the fund.

20 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	4,289	-	4,289
Current assets/(liabilities)	139,428	6,586	146,014
	143,717	6,586	150,303

20 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	5,719	-	5,719
Current assets/(liabilities)	82,122	6,576	88,698
	87,841	6,576	94,417

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).