

Charity registration number: 290640

North Devon District Scout Council

Report of the Trustees and Unaudited Financial Statements

for the year ended 31 March 2025

**NORTH DEVON DISTRICT SCOUT COUNCIL
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**NORTH DEVON DISTRICT SCOUT COUNCIL
REFERENCE AND ADMINISTRATIVE DETAILS**

Chairman Mr Daniel Smith

Trustees Mrs Caroline Channing, (Resigned 12/09/2024)
Mr Matthew Cole
Mr Mark Etheridge
Mr Phil Gladwin
Mrs Alison Homa
Mr Matthew Lavercombe ACA
Mr Norman Rider, (Appointed 12/09/2024)
Mr Daniel Smith
Mr Jack Tighe, (Resigned 29/01/2025)
Mrs Tracey Wallis, (Resigned 12/09/2024)

Charity Registration Number 290640

Principal Office 3 Meteor Walk
Barnstaple
Devon
EX32 7HY

Accountant Stevens & Willey
Chartered Certified Accountants
Grenville House
9 Boutport Street
Barnstaple
Devon
EX31 1TZ

NORTH DEVON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Caroline Channing, (Resigned 12/09/2024)
	Mr Matthew Cole
	Mr Mark Etheridge
	Mr Phil Gladwin
	Mrs Alison Homa
	Mr Matthew Lavercombe ACA
	Mr Norman Rider, (Appointed 12/09/2024)
	Mr Daniel Smith
	Mr Jack Tighe, (Resigned 29/01/2025)
	Mrs Tracey Wallis, (Resigned 12/09/2024)

NORTH DEVON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

Financial review

During the year, the planned Transformation for Scouting nationally came into effect. This meant a number of changes in the way that we operate as well as managing a new membership system and more emphasis on governance for our Trustee Boards, formerly known as Executive Committees.

However, the charity continues to keep the young people at the heart of our core purpose. With the support of adult volunteers and the trustees the charity has been able to provide fun and adventurous activities in a safe manner for our young people.

Adult volunteers continues to be the charity's key asset without them none of the success from the charity's activities could be achieved.

The charity is fortunate to own Collard Bridge Campsite, a key asset in the charity's activities to achieve its objectives. The site continues to offer young people both locally and from afar, the ability to camp and take part in adventurous activities. The 2025 financial year was a successful year for the campsite with an increase in site bookings and activities although costs to maintain the site are also rising year on year. The campsite team was able to generate a surplus of £9,000 which will enable future development of the site to proceed.

Once again we showcased Scouting alongside our Girlguiding friends, at the North Devon Gang Show at the Landmark Theatre in Ilfracombe during February half term. The show was able to achieve its main objectives to allow young people the opportunity to perform on a professional stage, with 70 young people and leaders taking part in the show. Despite rising costs in the theatre industry, the show was able to return a surplus of £2,300 due to the hard work of the Gang show team made up over 30 volunteers.

Another successful year for both the Taw and Torridge Explorer units. Many of the young people taking part in Ten Tors and the Duke of Edinburgh awards as well as some young people working towards their King's Scout Award.

Our census figures for 2025 show a small increase in membership at 2.8% from 907 in 2024 to 933 in 2025. This is broadly in line with the expectations of the trustees. Support has been given to 1st North Devon Scout Group in order for them to open 2 new scout units in the year of which the trustees are pleased to see.

Policy on reserves

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 the charity's expenditure for 24 months. The level of these reserves is carefully determined to ensure that there are sufficient resources to sustain the District's core charitable activities in the event that income or fundraising fall short. If the reserve level falls below the established target, the District Trustee Board will take proactive steps to restore it to the required level within 12 months, ensuring financial stability and the continued support of the District activities. This level of reserves has been maintained throughout the year.

Principal funding sources

The principal funding source continues to be membership subscriptions.

NORTH DEVON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

Investment policy and objectives

The District will primarily implement a low-risk investment strategy for its funds, focusing on preserving capital while ensuring a stable and secure return.

Objectives and activities

Objects and aims

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

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 trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

All activities are carried out by volunteers.

NORTH DEVON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Structure, governance and management

Nature of governing document

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

The District's governing documents follow the constitution as agreed by the North Devon District Scout council. The charity will follow the byelaws, policies, rules and organisation of the Scout Association (charity number 306101) governed by a Royal Charter details of which can be found in Rule 6.1 of the Scouting POR (Policy, Organisation and Rules).

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the policies, organisation and rule of the Scout Association (charity number 306101)

NORTH DEVON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

Achievements and performance

The main achievements of the charity in the year was the increase in membership of young people involved in the Scout Association in the North Devon District, along with the success of the North Devon Gang Show and increased use of the Collard Bridge Scout Campsite for scouting activities that provide our members with skills for life. All of which would have not been possible without the support and time of all adult volunteers of whom we are most grateful for.

Plans for future periods

Aims and key objectives for future periods

The Trustees have recognised the importance of maintaining and improving the Collard Bridge Campsite to ensure the District continues to provide skills for life and the ability for young people to experience a scout camp at an affordable cost. Funds in the next financial year have been directed to improving the toilet facilities and the removal of the condemned climbing towers with a view to improve the area in the short term. A long term, campsite regeneration team will be formed to achieve the objectives in future periods.

We continue to financially support any World Scout Jamboree participants and funds are available to Young People embarking on overseas adventures.

Approved by the trustees of the charity on 7 July 2025 and signed on its behalf by:



.....
Mr Daniel Smith
Chairman and trustee

NORTH DEVON DISTRICT SCOUT COUNCIL

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

I report to the trustees on my examination of the accounts of North Devon District Scout Council for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of North Devon District Scout Council 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 North Devon District Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 North Devon District Scout Council 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 accounting 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.



.....
Mr A P Kennard FCCA
Stevens & Willey
Chartered Certified Accountants

Grenville House
9 Boutport Street
Barnstaple
Devon
EX31 1TZ

Date: 8/7/25

NORTH DEVON DISTRICT SCOUT COUNCIL**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted £	Total 2025 £	Total 2024 £
Receipts from:				
Donations and legacies		2,013	2,013	19,145
Charitable activities		84,125	84,125	66,905
Membership subscriptions		19,449	19,449	15,596
Investment income		1,233	1,233	1,935
Other income		4,887	4,887	1,682
Total income		<u>111,707</u>	<u>111,707</u>	<u>105,263</u>
Payments:				
Raising funds		(384)	(384)	(2,231)
Charitable activities		<u>(100,252)</u>	<u>(100,252)</u>	<u>23,603</u>
Total expenditure		<u>(100,636)</u>	<u>(100,636)</u>	<u>21,372</u>
Net movement in funds		11,071	11,071	126,635
Reconciliation of funds				
Total funds brought forward		<u>525,878</u>	<u>525,878</u>	<u>399,243</u>
Total funds carried forward	8	<u><u>536,949</u></u>	<u><u>536,949</u></u>	<u><u>525,878</u></u>


All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2025 is shown in note 8.

NORTH DEVON DISTRICT SCOUT COUNCIL
(REGISTRATION NUMBER: 290640)
ASSET AND LIABILITIES AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	305,000	305,000
Current assets			
Investments	6	85,000	85,000
Cash at bank and in hand	7	<u>146,949</u>	<u>135,878</u>
		<u>231,949</u>	<u>220,878</u>
Net assets		<u><u>536,949</u></u>	<u><u>525,878</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>536,949</u>	<u>525,878</u>
Total funds	8	<u><u>536,949</u></u>	<u><u>525,878</u></u>

The financial statements on pages 8 to 14 were approved by the trustees, and authorised for issue on 7 July 2025 and signed on their behalf by:


.....
Mr Mark Etheridge
Trustee


.....
Mr Daniel Smith
Chairman and Trustee

NORTH DEVON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

North Devon District Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has received the income.

Investment income

Investment income is recognised when the income is received.

Charitable activities

Income from charitable activities includes income recognised on receipt of the settlement.

Expenditure

All expenditure is recognised once payment is made. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised once the grant has been paid to the recipient.

NORTH DEVON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

(CONTINUED)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the cost of Trustee meetings and the cost of any legal advice to the trustee on governance of constitutional matters.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

NORTH DEVON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

2 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

Mr Mark Etheridge

£112 (2024: £137) of expenses were reimbursed to Mr Mark Etheridge during the year.
Travel and programme expenses

Mr Phil Gladwin

£65 (2024: £Nil) of expenses were reimbursed to Mr Phil Gladwin during the year.
Programme expenses

Mrs Alison Homa

£389 (2024: £115) of expenses were reimbursed to Mrs Alison Homa during the year.
Programme expenses

Mr Matthew Lavercombe ACA

£404 (2024: £1,106) of expenses were reimbursed to Mr Matthew Lavercombe ACA during the year.
Travel and programme expenses

Mr Norman Rider

£185 (2024: £Nil) of expenses were reimbursed to Mr Norman Rider during the year.
Travel and printing expenses

Mr Jack Tighe

£320 (2024: £873) of expenses were reimbursed to Mr Jack Tighe during the year.
Programme expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

3 INDEPENDENT EXAMINER'S REMUNERATION

	2025
	£
Other fees to examiners	
Independent examination fees	<u>1,740</u>

NORTH DEVON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

4 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

5 TANGIBLE FIXED ASSETS

The land and buildings were valued by an independent valuer Underwood Wright Chartered Surveyors at a market value of £275,000 in 2023. The land was acquired for £17,000 (approx).

An Elliot portable classroom was kindly donated in 2012/13 by Western Power Distribution for use at the District Campsite. It has been valued by the Trustees at the estimated open market price of £30,000 for a similar building.

6 CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
CA investment - UK cash deposits bfwd	85,000	70,000
CA investment - UK cash deposits additions	-	15,000
	<u>85,000</u>	<u>85,000</u>

7 CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash on hand	1,863	1,820
Cash at bank	95,361	73,118
Short-term deposits	<u>49,725</u>	<u>60,940</u>
	<u>146,949</u>	<u>135,878</u>

NORTH DEVON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

8 FUNDS

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Land & Buildings	305,000	-	-	305,000
District Funds	188,436	48,024	(43,283)	193,177
Scout Shop	1,259	1,130	(384)	2,005
Campsite	3,630	29,292	(23,510)	9,412
Gang Show	20,459	14,999	(14,094)	21,364
Explorers	7,094	18,262	(19,365)	5,991
	<u>525,878</u>	<u>111,707</u>	<u>(100,636)</u>	<u>536,949</u>

9 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

NORTH DEVON DISTRICT SCOUT COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31
MARCH 2025**

	Total 2025 £	Total 2024 £
Receipts from:		
Donations and legacies (analysed below)	2,013	19,145
Charitable activities (analysed below)	84,125	66,905
Membership subscriptions (analysed below)	19,449	15,596
Investment income (analysed below)	1,233	1,935
Other income (analysed below)	4,887	1,682
Total income	<u>111,707</u>	<u>105,263</u>
Payments:		
Raising funds (analysed below)	(384)	(2,231)
Charitable activities (analysed below)	<u>(100,252)</u>	<u>23,603</u>
Total expenditure	<u>(100,636)</u>	<u>21,372</u>
Net income	<u>11,071</u>	<u>126,635</u>
Net movement in funds	11,071	126,635
Reconciliation of funds		
Total funds brought forward	<u>525,878</u>	<u>399,243</u>
Total funds carried forward	<u><u>536,949</u></u>	<u><u>525,878</u></u>

NORTH DEVON DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
District Funds	458	10,977
Campsite	-	1,452
Gang Show	1,555	129
Explorers	-	6,587
	<u>2,013</u>	<u>19,145</u>
<i>Charitable activities</i>		
District Funds	29,995	27,559
Campsite	29,272	19,414
Gang Show	12,652	14,465
Explorers	12,206	5,467
	<u>84,125</u>	<u>66,905</u>
<i>Membership subscriptions</i>		
Membership subscriptions - Net of County/HQ - Groups etc	14,152	12,452
Explorers	5,297	3,144
	<u>19,449</u>	<u>15,596</u>
<i>Investment income</i>		
District Funds	1,111	1,680
Campsite	16	45
Gang Show	104	203
Explorers	2	7
	<u>1,233</u>	<u>1,935</u>
<i>Other income</i>		
District Funds	-	208
Gang Show	688	432
Explorers	757	17
Scout Shop	1,130	793
Campsite	4	232
District Funds - Proceeds from sale of fixed assets	2,308	-
	<u>4,887</u>	<u>1,682</u>

NORTH DEVON DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

	Total 2025 £	Total 2024 £
<i>Raising funds</i>		
Scout Shop	(384)	(2,231)
	<u>(384)</u>	<u>(2,231)</u>
<i>Charitable activities</i>		
District Funds - Youth programme & adult support	(34,595)	(34,675)
Campsite - Running costs	(18,557)	(24,282)
Gang Show - Youth programme & adult support	(12,217)	(14,905)
Explorers - Youth programme & adult support	(14,733)	(11,702)
District Funds - Administration	(275)	(797)
Campsite - Administration	(1,927)	(1,920)
Gang Show - Administration	(584)	(517)
Explorers - Administration	(676)	(484)
(Gain)/loss on revaluation of tangible fixed assets	-	117,412
District Funds - Grant & Donations	-	(2,800)
District Funds - Equipment purchases	(6,673)	(670)
Campsite - Equipment purchases	(3,026)	-
Gang Show - Equipment purchases	(1,293)	-
Explorers - Equipment purchases	(3,956)	(1,057)
Independent examiner's fee	(1,740)	-
	<u>(100,252)</u>	<u>23,603</u>