

EAST LANCASHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 521711

Details

Other names	NORTH EAST LANCASHIRE COUNTY SCOUT COUNCIL, BOWLEY CAMPSITE AND TRAINING CENTRE, SCOUT ASSOCIATION - EAST LANCASHIRE COUNTY
Status	Registered
Legal form	Other
Registered	1965-11-11
Register	View on the Charity Commission register

Contact

Address	Bowley Scout Camp Dean Lane Great Harwood Blackburn BB6 7UN
Phone	01254877573
Email	countyoffice@eastlancashirescouts.org.uk
Website	www.eastlancashirescouts.org.uk

Activities

Objects: EAST LANCASHIRE COUNTY SCOUT COUNCIL

Activities: The support of Scouting within the Scout County of East Lancashire including the operation of Bowley Campsite and Training Centre.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** LANCASHIRE
- Blackburn With Darwen
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£145,851	£332,792	-	-
2024-03-31	£106,509	£95,768	-	-
2023-03-31	£178,382	£154,273	-	-
2022-03-31	£78,392	£72,851	-	-
2021-03-31	£58,273	£53,049	-	-

Trustees

Name	Role	Appointed
Cosima Cecilia Towneley	Chair	2025-07-16
ANDREW PATTON		
Christopher David Thomas		2023-07-19
Christopher Robert Taylor		2023-07-19
Craig Peter Fishwick		2020-07-14
Leslie Ridings		2025-07-16
Robert Louis Mason		2021-07-07

EAST LANCASHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 521711

Accounts



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

EAST LANCASHIRE COUNTY SCOUT COUNCIL

Contents of the Report and Accounts For the Year Ended 31 March 2025

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

CHARITY INFORMATION

President: -

Trustees: M Vercoe Chair
C Taylor Lead Volunteer
R Mason Youth Lead
A Patton Treasurer
C Fishwick
C Thomas

County Secretary: M Walton

Principal Address: County Office
Bowley Scout Camp
Dean Lane
Gt Harwood
Blackburn BB6 7UN

Independent Examiner: Steven A Smith ACA

Bankers: Barclays Bank Plc
Marsden Building Society

Registered Charity: 521711

Scout Association Registered No: 128

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The East Lancashire County Scout Council is a trust established under the Policy, Organisation and Rules of The Scout Association. These rules are common to all Scout Counties.

Trustees

The trustees, who are detailed on page 1 of this report,

The Trustee Board consists of Ex-officio Trustees, Appointed Trustees and Co-opted Trustees. Appointed Trustees are appointed by vote at the annual general meeting following on open selection process. Full information can be found at: <https://eastlancashirescouts.org.uk/downloads/2024-trustees/Open%20Selection%20Process%20Guide%20v1.0.pdf>

Aims

The County Scout Council continues to support Scouting within the Scout County of East Lancashire and is responsible for the operation of Bowley Campsite and Training Centre.

Full details of developments and achievements are given in the annual report issued with these financial statements.

The trustees believe that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Reserves

Most of the charity's income consists of grants, donations, membership subscriptions and any surplus generated by its campsite. Other than membership subscriptions this income is not guaranteed. Membership subscriptions vary year on year. The trustees recognise, therefore, the needs to hold reserves to cover any fluctuations in income and to allow the charity to continue to meet its aims.

The trustees consider it prudent to hold unrestricted reserves to cover one year's expenditure, including necessary continuing expenditure at Bowley if the site could not generate any income. The trustees are aware that outside influences can lead to the temporary closure of the site. The trustees continue to explore new and additional sources of income to achieve and maintain this level of reserves.

The trustees view Bowley as a key strategic asset. In consultation with other officials, staff and volunteers, the trustees continue to review the operating structure, development, resources, income generation and costs of Bowley. Considerable expenditure has taken place this year having been identified as necessary to maintain and improve the structure of the site and to continue to improve facilities and activities offered. This has had the expected, anticipated, draw on the Charities reserves. The review is ongoing.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Going concern

Given the reserves and resources available the trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have been responsible for the preparation of the annexed financial statements for the year ended 31 March 2025 which give a true and fair view of the financial activities during the year and of its financial position at that date.

Approved by the trustees on 9th July 2025 and signed on their behalf:

M Vercoe – Chair

A Patton – Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EAST LANCASHIRE COUNTY SCOUT COUNCIL

I report on the accounts of the trust for the year ended 31 March 2025, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). You consider that the audit requirements of section 144 of the Act (the Charities Act) do not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act) and to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 10 of the act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents 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 my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven A Smith ACA
Independent Examiner

Dated: 11th July 2025

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	£	2025 £	£	2024 £
Fixed Assets					
Tangible Fixed Assets	2		141,371		148,484
Current Assets					
Stock		989		950	
Debtors and prepayments	3	10,756		17,602	
Cash at bank and in hand		145,036		221,169	
		<u>156,781</u>		<u>239,721</u>	
Current Liabilities					
Creditors: amounts falling due within one year	4	<u>77,770</u>		<u>882</u>	
			79,011		238,839
			<u>220,382</u>		<u>387,323</u>
Creditors: amounts falling due after more than one year					
Other loan			20,000		-
			<u>200,382</u>		<u>387,323</u>
FUNDS					
General Funds			178,278		350,130
Restricted Funds			22,104		37,193
Total Funds			<u><u>200,382</u></u>		<u><u>387,323</u></u>

Approved by the trustees on 9th July 2025 and signed on their behalf:

M Vercoe – Chair

A Patton – Treasurer

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 General Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Membership subscriptions	5	37,826	-	37,826	35,338
Interest received		3,596	-	3,596	4,058
Donations	6	179	-	179	2,725
Jamborees and expeditions		-	9,834	9,834	47,977
Friends of Bowley		-	1,340	1,340	290
Sundry income		467	-	467	680
Surplus on Bowley	8	-	-	-	14,266
Total incoming resources		42,068	11,174	53,242	105,334
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		-	25,105	25,105	63,565
Friends of Bowley - 500 Club prizes		-	622	622	100
Friends of Bowley		-	-	-	411
Deficit on Bowley		186,616	-	186,616	-
Activities and training		1,662	-	1,662	2,821
Staff costs		3,734	-	3,734	7,062
Development Days		4,255	-	4,255	1,372
IT costs		1,124	-	1,124	914
Stationery and telephone		1,924	-	1,924	1,695
Insurance		1,200	-	1,200	1,767
Loan interest		298	-	298	158
Sundry expenditure		286	102	388	1,219
Depreciation		12,583	-	12,583	12,386
		213,682	25,829	239,511	93,470
Administration Expenses					
Professional fees		125	-	125	844
Meeting expenses		500	-	500	297
Officials' expenses	7	47	-	47	1,157
		672	-	672	2,298
Total Resources Expended		214,354	25,829	240,183	95,768
Net Incoming Resources		-	-		9,566
Net Resources Expended		(172,286)	(14,655)	(186,941)	-
Transfer between funds		434	(434)	-	-
Total Funds Brought Forward		350,130	37,193	387,323	377,757
Total Funds Carried Forward		178,278	22,104	200,382	387,323

The notes on pages 7 to 10 form part of these accounts
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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

Given the reserves and resources available the trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Income

Income is recognised in these accounts when receivable.

Depreciation

Depreciation is provided at the following rates, to write off the assets over their anticipated useful lives:

Buildings	2% and 4% on cost
Equipment	15% on reducing balance
Tractor and Trailer	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete stock.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2024	292,525	173,723	23,000	489,248
Additions	-	1,570	3,900	5,470
Disposals	-	-	-	-
31 March 2025	<u>292,525</u>	<u>175,293</u>	<u>26,900</u>	<u>494,718</u>
Depreciation				
1 April 2024	179,515	139,350	21,899	340,764
For Year	6,916	5,392	275	12,583
On Disposals	-	-	-	-
31 March 2025	<u>186,431</u>	<u>144,742</u>	<u>22,174</u>	<u>353,347</u>
Net Book Value				
31 March 2025	<u>106,094</u>	<u>30,551</u>	<u>4,726</u>	<u>141,371</u>
31 March 2024	<u>113,010</u>	<u>34,373</u>	<u>1,101</u>	<u>148,484</u>

3. Debtors and prepayments

	2025 £	2024 £
Bowley site fees	581	10,505
County Camp fees	5,055	-
Prepaid expenses	<u>5,120</u>	<u>7,101</u>
	<u>10,756</u>	<u>17,602</u>

4. Creditors: amounts falling due within one year

	2024 £	2023 £
Membership fees	32,631	-
County Camp expenditure	32,600	-
Other creditors and accrued expenses	<u>12,539</u>	<u>882</u>
	<u>77,770</u>	<u>882</u>

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Membership Fees

	2025	2024
	£	£
Received from Districts	142,364	127,858
Less - Paid to Scout Headquarters	(103,163)	(91,235)
Less - Rebate returned to Districts	<u>(1,375)</u>	<u>(1,285)</u>
County Levy	<u>37,826</u>	<u>35,338</u>

6. Donations

The trustees are grateful for all donations received, from both individuals and organisations, in support of Scouting in East Lancashire.

7. Trustees Expenses

The trustees do not receive any remuneration. The trustees claimed £47 for reimbursement of travelling expenses during the year (2024 - £1,006).

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2025 consisted:

	£	2025 £	£	2024 £
Income				
Camp Site Fees		60,824		83,296
Trident		15,000		15,000
Grants and donations		5,480		2,710
Christmas experience		3,526		1,881
		<u>84,830</u>		<u>102,887</u>
Expenditure				
Staff costs	46,118		10,022	
Instructors	5,251		5,478	
Training	30		334	
Expenses	-		432	
Volunteer's refreshments	1,920		692	
Tractor costs	4,733		2,281	
Light, heat and water	46,851		17,455	
Stationery and telephone	2,099		1,366	
Insurance	16,965		16,589	
Professional fees	338		954	
HR and Health & Safety consultancy	10,759		-	
Cleaning and refuse	5,887		8,908	
Repairs, maintenance and refurbishment	131,804		23,477	
Activities & equipment	2,710		1,060	
Sundry expenses	691		739	
		<u>276,156</u>		<u>89,787</u>
		(191,326)		<u>13,100</u>
Bowley Trader				
Sales	7,779			
Cost of Sales	<u>3,069</u>	4710		1,166
(Deficit)/Surplus for year		<u>(186,616)</u>		<u>14,266</u>

EAST LANCASHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 521711

Accounts



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

EAST LANCASHIRE COUNTY SCOUT COUNCIL

Contents of the Report and Accounts For the Year Ended 31 March 2024

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

CHARITY INFORMATION

President: -

Trustees: M Vercoe Chair
C Taylor Lead Volunteer
R Mason Youth Lead
A Patton Treasurer
C Brown
L Duxbury
A Fielding
C Fishwick
L Fishwick
I Macdonald
C Thomas
C Whiston
P Whitehead

County Secretary: M Walton

Principal Address: County Office
Bowley Scout Camp
Dean Lane
Gt Harwood
Blackburn BB6 7UN

Independent Examiner: Steven A Smith ACA

Bankers: Barclays Bank Plc
Marsden Building Society

Registered Charity: 521711

Scout Association Registered No: 128

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The East Lancashire County Scout Council is a trust established under the Policy, Organisation and Rules of The Scout Association. These rules are common to all Scout Counties.

Trustees

The trustees, who are detailed on page 1 of this report, held office due to their membership of the County Executive Committee.

With effect from the 2024 annual general meeting there will be changes to the Trustee Board including membership and term limits. The Board will consist of Ex-officio Trustees, Appointed Trustees and Co-opted Trustees. Appointed Trustees will be appointed by vote at the annual general meeting following an open selection process. Full information can be found at: <https://eastlancashirescouts.org.uk/downloads/2024-trustees/Open%20Selection%20Process%20Guide%20v1.0.pdf>

Aims

The County Scout Council continues to support Scouting within the Scout County of East Lancashire and is responsible for the operation of Bowley Campsite and Training Centre.

Full details of developments and achievements are given in the annual report issued with these financial statements.

The trustees believe that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Reserves

Most of the charity's income consists of grants, donations, membership subscriptions and the surplus generated by its campsite. Other than membership subscriptions this income is not guaranteed. Membership subscriptions vary year on year. The trustees recognise, therefore, the need to hold reserves to cover any fluctuations in income and to allow the charity to continue to meet its aims.

The trustees consider it prudent to hold unrestricted reserves to cover one year's expenditure, including necessary continuing expenditure at Bowley if the site could not generate any income. The trustees are aware that outside influences can lead to the temporary closure of the site. The trustees continue to explore new and additional sources of income to achieve and maintain this level of reserves.

The trustees view Bowley as a key strategic asset. In consultation with other officials and volunteers, the trustees continue to review the operating structure, development, resources, income generation and costs of Bowley. Considerable expenditure has been identified necessary to maintain and improve the structure of the site and to continue to improve facilities and activities offered. When implemented we anticipate an initial draw on the Charities reserves.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Going concern

Given the reserves and resources available the trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have been responsible for the preparation of the annexed financial statements for the year ended 31 March 2024 which give a true and fair view of the financial activities during the year and of its financial position at that date.

Approved by the trustees on 25 June 2024 and signed on their behalf:

M Vercoe – Chair

A Patton – Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EAST LANCASHIRE COUNTY SCOUT COUNCIL

I report on the accounts of the trust for the year ended 31 March 2024, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). You consider that the audit requirements of section 144 of the Act (the Charities Act) do not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act) and to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 10 of the act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents 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 my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven A Smith ACA
Independent Examiner

Dated: 9 July 2024

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	£	2024 £	£	2023 £
Fixed Assets					
Tangible Fixed Assets	2		148,484		155,417
Current Assets					
Stock		575		950	
Debtors and prepayments	3	17,602		24,225	
Cash at bank and in hand		222,719		203,623	
		<u>240,896</u>		<u>228,798</u>	
Current Liabilities					
Creditors: amounts falling due within one year	4	<u>882</u>		<u>6,458</u>	
			240,014		222,340
			<u>388,498</u>		<u>377,757</u>
FUNDS					
General Funds			351,305		325,654
Restricted Funds			37,193		52,103
Total Funds			<u>388,498</u>		<u>377,757</u>

Approved by the trustees on 25 June 2024 and signed on their behalf:

M Vercoe – Chair

A Patton – Treasurer

EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 General Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES					
Membership subscriptions	5	35,338	-	35,338	33,041
Interest received		3,676	382	4,058	236
Donations	6	2,725	-	2,725	306
Jamborees and expeditions		-	47,977	47,977	121,747
Friends of Bowley - 500 Club		-	290	290	-
Sundry income		650	30	680	2,666
Surplus on Bowley	8	15,441	-	15,441	20,386
Total incoming resources		57,830	48,679	106,509	178,382
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		85	63,480	63,565	120,967
Friends of Bowley - 500 Club prizes		-	100	100	-
Friends of Bowley		402	9	411	-
Activities and training		2,821	-	2,821	4,912
Staff costs		7,062	-	7,062	6,716
Development Days		1,372	-	1,372	-
IT costs		914	-	914	782
Stationery and telephone		1,695	-	1,695	1,216
Insurance		1,767	-	1,767	1,906
Loan interest		158	-	158	20
Sundry expenditure		1,219	-	1,219	1,670
Depreciation		12,386	-	12,386	12,906
		29,881	63,589	93,470	151,095
Administration Expenses					
Professional fees		844	-	844	2,381
Meeting expenses		297	-	297	-
Officials' expenses	7	1,157	-	1,157	797
		2,298	-	2,298	3,178
Total Resources Expended		32,179	63,589	95,768	154,273
Net Incoming Resources		25,651	-	25,651	24,109
Net Resources Expended		-	14,910	14,910	-
Transfer between funds		-	-	-	-
Total Funds Brought Forward		325,654	52,103	377,757	353,648
Total Funds Carried Forward		351,305	37,193	388,498	377,757

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

Given the reserves and resources available the trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Income

Income is recognised in these accounts when receivable.

Depreciation

Depreciation is provided at the following rates, to write off the assets over their anticipated useful lives:

Buildings	2% and 4% on cost
Equipment	15% on reducing balance
Tractor and Trailer	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete stock.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2023	297,525	168,270	23,000	488,795
Additions	-	5,453	-	5,453
Disposals	5,000	-	-	5,000
31 March 2024	<u>292,525</u>	<u>173,723</u>	<u>23,000</u>	<u>489,248</u>
Depreciation				
1 April 2023	177,599	134,247	21,532	333,378
For Year	6,916	5,103	367	12,386
On Disposals	5,000	-	-	5,000
31 March 2024	<u>179,515</u>	<u>139,350</u>	<u>21,899</u>	<u>340,764</u>
Net Book Value				
31 March 2024	<u>113,010</u>	<u>34,373</u>	<u>1,101</u>	<u>148,484</u>
31 March 2023	<u>119,926</u>	<u>34,023</u>	<u>1,468</u>	<u>155,417</u>

3. Debtors and prepayments

	2024 £	2023 £
Bowley site fees	10,505	20,300
Prepaid expenses	7,101	3,925
	<u>17,602</u>	<u>24,225</u>

4. Creditors: amounts falling due within one year

	2024 £	2023 £
Other loan	-	1,000
Membership fees	-	-
Other creditors and accrued expenses	882	5,548
	<u>882</u>	<u>6,548</u>

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Membership Fees

	2024	2023
	£	£
Received from Districts	127,858	117,146
Less - Paid to Scout Headquarters	91,235	82,903
Less - Rebate returned to Districts	<u>1,285</u>	<u>1,202</u>
County Levy	<u><u>35,338</u></u>	<u><u>33,041</u></u>

6. Donations

The trustees are grateful for all donations received, from both individuals and organisations, in support of Scouting in East Lancashire.

7. Trustees Expenses

The trustees do not receive any remuneration. The trustees claimed £1,006 for reimbursement of travelling expenses during the year (2023 - £797).

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2024 consisted:

	£	2024 £	£	2023 £
Income				
Camp Site Fees		83,296		75,878
Trident		15,000		13,756
Donations		2,710		-
Christmas experience		1,881		996
Sundry income		-		30
		<u>102,887</u>		<u>90,660</u>
Expenditure				
Staff costs	10,022		6,881	
Instructors	5,478		7,935	
Training	334		-	
Expenses	432		-	
Volunteer's refreshments	692		-	
Tractor costs	2,281		2,077	
Light, heat and water	17,455		18,820	
Stationery and telephone	1,366		543	
Insurance	16,589		16,419	
Professional fees	954		-	
Cleaning and refuse	8,908		9,630	
Repairs and maintenance	23,477		6,971	
Activities & equipment	1,060		948	
Sundry expenses	<u>739</u>		<u>1,736</u>	
		<u>89,787</u>		<u>71,960</u>
		13,100		18,700
Bowley Trader		2,341		1,686
Surplus for year		<u><u>15,441</u></u>		<u><u>20,386</u></u>

EAST LANCASHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 521711

Accounts



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

EAST LANCASHIRE COUNTY SCOUT COUNCIL

Contents of the Report and Accounts For the Year Ended 31 March 2023

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

CHARITY INFORMATION

President: -

Trustees: M Hides Chairman
M Harrison County Commissioner
D Hides County Secretary
A Patton County Treasurer
P Whitehead
C Fishwick
L Fishwick
A Mason
R Mason

Principal Address: County Office
Bowley Scout Camp
Dean Lane
Gt Harwood
Blackburn BB6 7UN

Independent Examiner: Steven A Smith ACA

Bankers: Barclays Bank Plc
Marsden Building Society

Registered Charity: 521711

Scout Association Registered No: 128

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The East Lancashire County Scout Council is a trust established under the Policy, Organisation and Rules of The Scout Association. These rules are common to all Scout Counties.

Trustees

The trustees, who are detailed on page 1 of this report, hold office due to their membership of the County Executive Committee.

The County Commissioner is appointed by The Scout Association. The County Commissioner nominates the County Chairman and can nominate six other trustees. These nominations are approved at the annual general meeting of the County Scout Council. The County Youth Commissioner is an ex-officio member of the Executive Committee. All other trustees are elected annually at the annual general meeting.

Aims

The County Scout Council continues to support Scouting within the Scout County of East Lancashire and is responsible for the operation of Bowley Campsite and Training Centre.

Full details of developments and achievements are given in the annual report issued with these financial statements.

The trustees believe that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Reserves

Most of the charity's income consists of grants, donations, membership subscriptions and any surplus generated by its campsite. Other than membership subscriptions this income is not guaranteed. Membership subscriptions vary year on year. The trustees recognise, therefore, the needs to hold reserves to cover any fluctuations in income and to allow the charity to continue to meet its aims.

The trustees consider it prudent to hold unrestricted reserves to cover one year's expenditure, including necessary continuing expenditure at Bowley if the site could not generate any income. The trustees are aware that outside influences can lead to the temporary closure of the site. The trustees continue to explore new and additional sources of income to achieve and maintain this level of reserves.

The trustees view Bowley as a key strategic asset. In consultation with other officials and volunteers, the trustees continue to review the operating structure, development, resources, income generation and costs of Bowley. Considerable expenditure has been identified necessary maintain and improve the structure of the site and to continue to improve facilities and activities offered. When implemented we anticipate an initial draw on the Charities reserves.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Going concern

The Charity continues to recover from the issues it faced throughout the COVID 19 Pandemic and associated restrictions. Membership numbers continue to recover to pre pandemic levels and campsite usage is also increasing, both of which are very pleasing for the trustees to report but will not fully reflect until the 2024 financial statements.

Given the reserves and resources available the trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have been responsible for the preparation of the annexed financial statements for the year ended 31 March 2023 which give a true and fair view of the financial activities during the year and of its financial position at that date.

Approved by the trustees on 15 June 2023 and signed on their behalf:

M Hides – Chairman

A Patton – Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EAST LANCASHIRE COUNTY SCOUT COUNCIL

I report on the accounts of the trust for the year ended 31 March 2023, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). You consider that the audit requirements of section 144 of the Act (the Charities Act) do not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act) and to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 10 of the act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents 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 my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven A Smith ACA
Independent Examiner

20 June 2023

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	£	2023 £	£	2022 £
Fixed Assets					
Tangible Fixed Assets	2		155,417		165,474
Current Assets					
Stock		950		-	
Debtors and prepayments		24,225		21,050	
Cash at bank and in hand		203,623		176,450	
		<u>228,798</u>		<u>197,500</u>	
Current Liabilities					
Creditors: amounts falling due within one year	3	<u>6,458</u>		<u>8,326</u>	
			222,340		189,174
			<u>377,757</u>		<u>354,648</u>
Creditors: amounts falling due after more than one year					
Other loan			-		1,000
			<u>377,757</u>		<u>353,648</u>
FUNDS					
General Funds			325,654		302,841
Restricted Funds			52,103		50,807
Total Funds			<u>377,757</u>		<u>353,648</u>

Approved by the trustees on 15 June 2023 and signed on their behalf:

M Hides – Chairman

A Patton – Treasurer

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 General Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Membership subscriptions		33,041	-	33,041	27,747
Interest received		186	50	236	54
Donations	4	306	-	306	-
Jamborees and expeditions		-	121,747	121,747	43,976
Coronavirus Job Retention Scheme		-	-	-	946
Sundry income		2,666	-	2,666	2,456
Surplus on Bowley	6	20,386	-	20,386	3,213
Total incoming resources		56,585	121,797	178,382	78,392
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		450	120,517	120,967	40,227
Activities and training		4,912	-	4,912	3,120
Staff costs		6,716	-	6,716	6,334
IT costs		782	-	782	318
Stationery and telephone		1,216	-	1,216	1,240
Insurance		1,906	-	1,906	1,868
Loan interest		20	-	20	32
Sundry expenditure		1,670	-	1,670	588
Depreciation		12,906	-	12,906	18,598
		30,578	120,517	151,095	72,325
Administration Expenses					
Professional fees		2,381	-	2,381	526
Meeting expenses		-	-	-	-
Officials' expenses	5	797	-	797	-
		3,178	-	3,178	526
Total Resources Expended		33,756	120,517	154,273	72,851
Net Incoming Resources		22,829	1,280	24,109	5,541
Net Resources Expended		-	-	-	-
Transfer between funds		(16)	16	-	-
Total Funds Brought Forward		302,841	50,807	353,648	348,107
Total Funds Carried Forward		325,654	52,103	377,757	353,648

The notes on pages 7 to 9 form part of these accounts

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The Charity continues to recover from the issues it faced throughout the COVID 19 Pandemic and associated restrictions. Membership numbers continue to recover to pre pandemic levels and campsite usage is also increasing, both of which are very pleasing for the trustees to report but will not fully reflect until the 2024 financial statements.

Given the reserves and resources available the trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Income

Income is recognised in these accounts when receivable.

Depreciation

Depreciation is provided at the following rates, to write off the assets over their anticipated useful lives:

Buildings	2% and 4% on cost
Equipment	15% on reducing balance
Tractor and Trailer	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete stock.

Grants

The Retail, Hospitality and Leisure Fund grants and funding from the Coronavirus Job Retention Scheme were recognised in these accounts when entitlement was established.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2022	297,525	165,421	23,000	485,946
Additions	-	2,849	-	2,849
Disposals	-	-	-	-
31 March 2023	<u>297,525</u>	<u>168,270</u>	<u>23,000</u>	<u>488,795</u>
Depreciation				
1 April 2022	170,683	128,746	21,043	320,472
For Year	6,916	5,501	489	12,906
On Disposals	-	-	-	-
31 March 2023	<u>177,599</u>	<u>134,247</u>	<u>21,532</u>	<u>333,378</u>
Net Book Value				
31 March 2023	<u>119,926</u>	<u>34,023</u>	<u>1,468</u>	<u>155,417</u>
31 March 2022	<u>126,842</u>	<u>36,675</u>	<u>1,957</u>	<u>165,474</u>

3. Creditors: amounts falling due within one year

	2023 £	2022 £
Other loan	1,000	1,000
Membership fees	-	-
Other creditors and accrued expenses	<u>5,548</u>	<u>7,326</u>
	<u>6,548</u>	<u>8,326</u>

4. Donations

The trustees are grateful for all donations received, from both individuals and organisations, in support of Scouting in East Lancashire.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Trustees Expenses

The trustees do not receive any remuneration. The trustees claimed £797 for reimbursement of travelling expenses during the year (2022 - £Nil).

6. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2023 consisted:

	£	2023 £	£	2022 £
Income				
Camp Site Fees		75,878		38,491
Trident		13,756		13,914
Donations		-		2,300
Christmas experience		996		-
Coronavirus Job Retention Scheme		-		946
Sundry income		30		-
		<u>90,660</u>		<u>55,651</u>
Expenditure				
Staff costs	6,881		6,334	
Instructors	7,935		5,253	
Training Expenses	-		-	
Tractor costs	2,077		3,424	
Light, heat and water	18,820		6,799	
Stationery and telephone	543		694	
Insurance	16,419		15,771	
Cleaning and refuse	9,630		6,399	
Repairs and maintenance	6,971		8,493	
Activities & equipment	948		2,126	
Sundry expenses	<u>1,736</u>		<u>1,145</u>	
		<u>71,960</u>		<u>56,438</u>
		18,700		(787)
Bowley Trader		1,686		-
		<u>20,386</u>	—	<u>(787)</u>
Grant – Retail, Hospitality and Leisure Fund		-		4,000
Surplus for year		<u><u>20,386</u></u>		<u><u>3,213</u></u>

EAST LANCASHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 521711

Accounts



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

EAST LANCASHIRE COUNTY SCOUT COUNCIL

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For the Year Ended 31 March 2022**

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

CHARITY INFORMATION

President:	-	
Trustees:	M Hides M Harrison D Hides A Patton A Carling G Cox C Fishwick L Thompson L Fishwick J Macdonald R Marshall E Ellis A Mason R Chapman R Mason L Imeson B Whitehead	Chairman County Commissioner County Secretary County Treasurer
Principal Address:	County Office Bowley Scout Camp Dean Lane Gt Harwood Blackburn BB6 7UN	
Independent Examiner:	Steven A Smith ACA	
Bankers:	Barclays Bank Plc Marsden Building Society	
Registered Charity:	521711	
Scout Association Registered No:	128	

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The East Lancashire County Scout Council is a trust established under the Policy, Organisation and Rules of The Scout Association. These rules are common to all Scout Counties.

Trustees

The trustees, who are detailed on page 1 of this report, hold office due to their membership of the County Executive Committee.

The County Commissioner is appointed by The Scout Association. The County Commissioner nominates the County Chairman and six other trustees. These nominations are approved at the annual general meeting of the County Scout Council. The county youth commissioner is an ex-officio member of the Executive Committee. All other trustees are elected annually at the annual general meeting.

Aims

The County Scout Council continues to support Scouting within the Scout County of East Lancashire and is responsible for the operation of Bowley Campsite and Training Centre.

Full details of developments and achievements are given in the annual report issued with these financial statements.

The trustees believe that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Reserves

Most of the charity's income consists of grants, donations, membership subscriptions and any surplus generated by its campsite. Other than membership subscriptions this income is not guaranteed. Membership subscriptions vary year on year. The trustees recognise, therefore, the needs to hold reserves to cover any fluctuations in income and to allow the charity to continue to meet its aims.

The trustees consider it prudent to hold unrestricted reserves to cover one year's expenditure, including necessary continuing expenditure at Bowley if the site could not generate any income. The trustees are aware that outside influences can lead to the temporary closure of the site. The trustees continue to explore new and additional sources of income to achieve and maintain this level of reserves.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Going concern

The charity has been severely affected by the Coronavirus pandemic. All face-to-face Scouting was suspended in March 2020, continuing into 2021. The 2021 annual census showed a decrease in membership numbers, leading to a substantial reduction in membership fees in the year to 31st March 2022. The 2022 census shows an encouraging, if partial, recovery in membership. Our campsite fully opened post year end and bookings are encouraging. There are certain fixed costs applicable to both County and our camp site.

The trustees and officials continue review all costs and have taken steps to reduce expenditure where possible. The trustees have taken advantage of available Government funding from the Retail, Hospitality and Leisure Fund. Advantage was also taken of the Coronavirus Job Retention Scheme until July 2021.

Given the reserves and resources available, the Trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have been responsible for the preparation of the annexed financial statements for the year ended 31 March 2022 which give a true and fair view of the financial activities during the year and of its financial position at that date.

Approved by the trustees on 22 June 2022 and signed on their behalf:

M Hides – Chairman

A Patton – Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EAST LANCASHIRE COUNTY SCOUT COUNCIL

I report on the accounts of the trust for the year ended 31 March 2022, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). You consider that the audit requirements of section 144 of the Act (the Charities Act) do not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act) and to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 10 of the act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents 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 my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven A Smith ACA
Independent Examiner

1 July 2022

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
Fixed Assets					
Tangible Fixed Assets	2		165,474		181,567
Current Assets					
Stock		-		-	
Debtor – Retail, Hospitality and Leisure Fund Grant		-		12,500	
Debtors and prepayments		21,050		15,173	
Cash at bank and in hand		176,450		184,258	
		<u>197,500</u>		<u>211,931</u>	
Current Liabilities					
Creditors: amounts falling due within one year	3	<u>8,326</u>	189,174	<u>43,391</u>	168,540
			<u>354,648</u>		<u>350,107</u>
Creditors: amounts falling due after more than one year					
Other loan			1,000		2,000
			<u>353,648</u>		<u>348,107</u>
FUNDS					
General Funds			302,841		301,062
Restricted Funds			50,807		47,045
Total Funds			<u>353,648</u>		<u>348,107</u>

Approved by the trustees on 22 June 2022 and signed on their behalf:

M Hides – Chairman

A Patton – Treasurer

EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 General Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES					
Membership subscriptions		27,747	-	27,747	41,208
Interest received		41	13	54	20
Donations	4	-	-	-	-
Jamborees and expeditions		-	43,976	43,976	13,498
Coronavirus Job Retention Scheme		946	-	946	3,109
Sundry income		2,456	-	2,456	438
Surplus on Bowley	6	3,213	-	3,213	-
Total incoming resources		34,403	43,989	78,392	58,273
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		-	40,227	40,227	998
Network, Explorers & YL		-	-	-	-
Activities and training		3,120	-	3,120	677
Staff costs		6,334	-	6,334	6,358
IT costs		318	-	318	376
Stationery and telephone		1,240	-	1,240	954
Insurance		1,868	-	1,868	1,878
Loan interest		32	-	32	70
Sundry expenditure		588	-	588	1,514
Deficit on Bowley		-	-	-	20,198
Depreciation		18,598	-	18,598	19,473
		32,098	40,227	72,325	52,496
Administration Expenses					
Professional fees		526	-	526	553
Meeting expenses		-	-	-	-
Officials' expenses	5	-	-	-	-
		526	-	526	553
Total Resources Expended		32,624	40,227	72,851	53,049
Net Incoming Resources		1,779	3,762	5,541	12,510
Net Resources Expended		-	-	-	7,286
Transfer between funds		-	-	-	-
Total Funds Brought Forward		301,062	47,045	348,107	342,883
Total Funds Carried Forward		302,841	50,807	353,648	348,107

The notes on pages 7 to 9 form part of these accounts

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The charity has been severely affected by the Coronavirus pandemic. All face-to-face Scouting was suspended in March 2020, continuing into 2021. The 2021 annual census showed a decrease in membership numbers, leading to a substantial reduction in membership fees in the year to 31st March 2022. The 2022 census shows an encouraging, if partial, recovery in membership. Our campsite fully opened post year end and bookings are encouraging. There are certain fixed costs applicable to both County and our camp site.

The trustees and officials continue review all costs and have taken steps to reduce expenditure where possible. The trustees have taken advantage of available Government funding from the Retail, Hospitality and Leisure Fund. Advantage was also taken of the Coronavirus Job Retention Scheme until July 2021.

Given the reserves and resources available, the Trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Income

Income is recognised in these accounts when receivable.

Depreciation

Depreciation is provided at the following rates, to write off the assets over their anticipated useful lives:

Buildings	2% and 4% on cost
Equipment	15% on reducing balance
Tractor and Trailer	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete stock.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

Grants

The Retail, Hospitality and Leisure Fund grants and funding from the Coronavirus Job Retention Scheme have been recognised in these accounts when entitlement was established.

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2021	297,525	162,916	23,000	483,441
Additions	-	2,505	-	2,505
Disposals	-	-	-	-
31 March 2022	<u>297,525</u>	<u>165,421</u>	<u>23,000</u>	<u>485,946</u>
Depreciation				
1 April 2021	158,767	122,716	20,391	301,874
For Year	11,916	6,030	652	18,598
On Disposals	-	-	-	-
31 March 2022	<u>170,683</u>	<u>128,746</u>	<u>21,043</u>	<u>320,472</u>
Net Book Value				
31 March 2022	<u>126,842</u>	<u>36,675</u>	<u>1,957</u>	<u>165,474</u>
31 March 2021	<u>138,758</u>	<u>40,200</u>	<u>2,609</u>	<u>181,567</u>

3. Creditors: amounts falling due within one year

	2022 £	2021 £
Other loan	1,000	1,000
Membership fees	-	35,075
Other creditors	7,326	7,316
	<u>8,326</u>	<u>43,391</u>

4. Donations

The trustees are grateful for all donations received, from both individuals and organisations, in support of Scouting in East Lancashire.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Trustees Expenses

The trustees do not receive any remuneration. The trustees have not claimed any expenses payments during the year (2021 - £Nil).

6. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2022 consisted:

	£	2022 £	£	2021 £
Income				
Camp Site Fees		38,491		1,532
Trident		13,914		7,017
Donations		2,300		700
Christmas experience		-		-
Coronavirus Job Retention Scheme		946		3,109
Sundry income		-		-
		<u>55,651</u>		<u>12,358</u>
Expenditure				
Staff costs	6,334		6,358	
Instructors	5,253		-	
Training	-		-	
Expenses	-		-	
Tractor costs	3,424		1,382	
Light, heat and water	6,799		10,090	
Stationery and telephone	694		439	
Insurance	15,771		16,873	
Cleaning and refuse	6,399		3,077	
Repairs and maintenance	8,493		3,079	
Activities & equipment	2,126		-	
Sundry expenses	<u>1,145</u>		<u>774</u>	
		<u>56,438</u>		<u>42,072</u>
		(787)		(29,714)
Bowley Trader (2021 - stock written off)		-		(2,984)
		<u>(787)</u>		<u>(32,698)</u>
Grant – Retail, Hospitality and Leisure Fund		4,000		12,500
Surplus/(Deficit) for year		<u><u>3,213</u></u>		<u><u>(20,198)</u></u>

EAST LANCASHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 521711

Accounts



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

EAST LANCASHIRE COUNTY SCOUT COUNCIL

Contents of the Report and Accounts For the Year Ended 31 March 2021

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

CHARITY INFORMATION

President:	-	
Trustees:	M Hides M Harrison D Hides A Patton A Carling G Cox C Fishwick O Cockcroft L Fishwick I Macdonald R Marshall B Walsh O Cooper R Chapman C Taylor L Imeson	Chairman County Commissioner County Secretary County Treasurer County Youth Commissioner
Principal Address:	County Office Bowley Scout Camp Dean Lane Gt Harwood Blackburn BB6 7UN	
Independent Examiner:	Steven A Smith ACA	
Bankers:	Barclays Bank Plc Marsden Building Society	
Registered Charity:	521711	
Scout Association Registered No:	128	

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The East Lancashire County Scout Council is a trust established under the Policy, Organisation and Rules of The Scout Association. These rules are common to all Scout Counties.

Trustees

The trustees, who are detailed on page 1 of this report, hold office due to their membership of the County Executive Committee.

The County Commissioner is appointed by The Scout Association. The County Commissioner nominates the County Chairman and six other trustees. These nominations are approved at the annual general meeting of the County Scout Council. The county youth commissioner is an ex-officio member of the Executive Committee. All other trustees are elected annually at the annual general meeting.

Aims

The County Scout Council continues to support Scouting within the Scout County of East Lancashire and is responsible for the operation of Bowley Campsite and Training Centre.

Full details of developments and achievements are given in the annual report issued with these financial statements.

The trustees believe that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Reserves

Most of the charity's income consists of grants, donations, membership subscriptions and any surplus generated by the campsite. Other than membership subscriptions this income is not guaranteed. The trustees recognise, therefore, the needs to hold reserves to cover any fluctuations in income and to allow the charity to continue to meet its aims.

The trustees consider it prudent to hold unrestricted reserves to cover one year's expenditure, including necessary continuing expenditure at Bowley if the site could not generate any income. The trustees are aware that outside influences can lead to the temporary closure of the site. The trustees continue to explore new and additional sources of income to achieve and maintain this level of reserves.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Going concern

The charity has been severely affected by the Coronavirus pandemic. All face-to-face Scouting was suspended in March 2020, which included the closure of our campsite, leading to a severe reduction in income in the year ended 31 March 2021. Membership numbers have decreased, which has led to a substantial reduction in membership fees in the year to 31st March 2022. Income from our campsite in the year to 31st March 2022 remains uncertain. There are certain fixed costs applicable to both County and our camp site.

The trustees and officials have reviewed all costs and taken steps to reduce expenditure where possible. The trustees have taken advantage of available Government funding from the Retail, Hospitality and Leisure Fund, and we continue to review any further available funding. Advantage has also been taken of the Coronavirus Job Retention Scheme.

Given the reserves and resources available, the Trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have been responsible for the preparation of the annexed financial statements for the year ended 31 March 2021 which give a true and fair view of the financial activities during the year and of its financial position at that date. March

Approved by the trustees on 24 June 2021 and signed on their behalf:

M Hides – Chairman

A Patton – Treasurer

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EAST LANCASHIRE COUNTY SCOUT COUNCIL

I report on the accounts of the trust for the year ended 31 March 2021, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). You consider that the audit requirements of section 144 of the Act (the Charities Act) do not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act) and to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 10 of the act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents 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 my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven A Smith ACA
Independent Examiner

25 June 2021

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	£	2021 £	£	2020 £
Fixed Assets					
Tangible Fixed Assets	2		181,567		198,737
Current Assets					
Stock		-		2,984	
Debtor – Retail, Hospitality and Leisure Fund Grant		12,500		25,000	
Debtors and prepayments		15,173		15,685	
Cash at bank and in hand		184,258		116,291	
		<u>211,931</u>		<u>159,960</u>	
Current Liabilities					
Creditors: amounts falling due within one year	3	<u>43,391</u>	168,540	<u>12,814</u>	147,146
			<u>350,107</u>		<u>345,883</u>
Creditors: amounts falling due after more than one year					
Other loan			2,000		3,000
			<u>348,107</u>		<u>342,883</u>
FUNDS					
General Funds			301,062		308,348
Restricted Funds			47,045		34,535
Total Funds			<u>348,107</u>		<u>342,883</u>

Approved by the trustees on 24 June 2021 and signed on their behalf:

M Hides – Chairman

A Patton – Treasurer

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 General Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES					
Membership subscriptions		41,208	-	41,208	39,790
Interest received		10	10	20	118
Donations	4	-	-	-	794
Jamborees and expeditions		-	13,498	13,498	53,474
Coronavirus Job Retention Scheme		3,109	-	3,109	-
Sundry income		438	-	438	70
Surplus on Bowley	6	-	-	-	26,111
Total incoming resources		44,765	13,508	58,273	120,357
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		-	998	998	98,798
Network, Explorers & YL		-	-	-	653
Activities and training		677	-	677	1,004
Staff costs		6,358	-	6,358	6,757
IT costs		376	-	376	446
Stationery and telephone		954	-	954	896
Insurance		1,878	-	1,878	1,964
Loan interest		70	-	70	75
Sundry expenditure		1,514	-	1,514	1,860
Deficit on Bowley		20,198	-	20,198	-
Depreciation		19,473	-	19,473	18,772
		51,498	998	52,496	131,225
Administration Expenses					
Professional fees		553	-	553	2,712
Meeting expenses		-	-	-	672
Officials' expenses	5	-	-	-	747
		553	-	553	4,131
Total Resources Expended		52,051	998	53,049	135,356
Net Incoming Resources		-	12,510	12,510	30,313
Net Resources Expended		7,286	-	7,286	45,312
Transfer between funds		-	-	-	-
Total Funds Brought Forward		308,348	34,535	342,883	357,882
Total Funds Carried Forward		301,062	47,075	348,107	342,883

The notes on pages 7 to 10 form part of these accounts

EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The charity has been severely affected by the Coronavirus pandemic. All face-to-face Scouting was suspended in March 2020, which included the closure of our campsite, leading to a severe reduction in income in the year ended 31 March 2021. Membership numbers have decreased, which has led to a substantial reduction in membership fees in the year to 31st March 2022. Income from our campsite in the year to 31st March 2022 remains uncertain. There are certain fixed costs applicable to both County and our camp site.

The trustees and officials have reviewed all costs and taken steps to reduce expenditure where possible. The trustees have taken advantage of available Government funding from the Retail, Hospitality and Leisure Fund, and we continue to review any further available funding. Advantage has also been taken of the Coronavirus Job Retention Scheme.

Given the reserves and resources available, the Trustees consider it appropriate to prepare the accounts on the going concern basis. These accounts do not include any adjustments which may be necessary if the going concern basis were not appropriate.

Income

Income is recognised in these accounts when receivable.

Depreciation

Depreciation is provided at the following rates, to write off the assets over their anticipated useful lives:

Buildings	2% and 4% on cost
Equipment	15% on reducing balance
Tractor and Trailer	25% on reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete stock.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

Grants

The Retail, Hospitality and Leisure Fund grants and funding from the Coronavirus Job Retention Scheme have been recognised in these accounts when entitlement was established.

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2020	297,525	160,613	23,000	481,138
Additions	-	2,303	-	2,303
Disposals	-	-	-	-
31 March 2021	<u>297,525</u>	<u>162,916</u>	<u>23,000</u>	<u>483,441</u>
Depreciation				
1 April 2020	146,851	116,029	19,521	282,401
For Year	11,916	6,687	870	19,473
On Disposals	-	-	-	-
31 March 2021	<u>158,767</u>	<u>122,716</u>	<u>20,391</u>	<u>301,874</u>
Net Book Value				
31 March 2021	<u>138,758</u>	<u>40,200</u>	<u>2,609</u>	<u>181,567</u>
31 March 2020	<u>150,674</u>	<u>44,584</u>	<u>3,479</u>	<u>198,737</u>

3. Creditors: amounts falling due within one year

	2021 £	2020 £
Other loan	1,000	1,000
Membership fees	35,075	-
Other creditors	7,316	11,814
	<u>43,391</u>	<u>12,814</u>

4. Donations

The trustees are grateful for all donations received, from both individuals and organisations, in support of Scouting in East Lancashire.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Trustees Expenses

The trustees do not receive any remuneration. Included in officials' expenses are payments to trustees amounting to £Nil (2020 - £747). These payments are travelling expenses and reimbursement of stationery and telephone costs.

6. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2021 consisted:

	£	2021 £	£	2020 £
Income				
Camp Site Fees		1,532		72,881
Trident		7,017		8,750
Donations		700		4,650
Christmas experience		-		1,080
Coronavirus Job Retention Scheme		3,109		-
Sundry income		-		109
		<u>12,358</u>		<u>87,470</u>
Expenditure				
Staff costs	6,358		8,926	
Instructors	-		8,748	
Training	-		2,392	
Expenses	-		317	
Tractor costs	1,382		2,392	
Light, heat and water	10,090		20,193	
Stationery and telephone	439		1,110	
Insurance	16,873		16,643	
Cleaning and refuse	3,077		14,119	
Repairs and maintenance	3,079		8,843	
Activities & equipment	-		3,868	
Sundry expenses	<u>774</u>		<u>2,532</u>	
		42,072		89,629
		(29,714)		(2,159)
Bowley Trader (2021 - stock written off)		(2,984)		3,270
		<u>(32,698)</u>		<u>1,111</u>
Grant – Retail, Hospitality and Leisure Fund		12,500		25,000
(Deficit)/Surplus for year		<u>(20,198)</u>		<u>26,111</u>