

West Lancashire County Scout Council

Report of the Trustees and Audited Financial Statements

For the year ended 31 March 2025

McMillan & Co LLP
Chartered Accountants and
Statutory Auditor
28 Eaton Avenue
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Buckshaw Village
Chorley
Lancashire
PR7 7NA

West Lancashire County Scout Council

Contents of the Financial Statements for the year ended 31 March 2025

	Page
Report of the Trustees	1 to 12
Report of the Independent Auditors	13 to 15
Statement of Financial Activities	16
Balance Sheet	17
Cash Flow Statement	18
Notes to the Cash Flow Statement	19
Notes to the Financial Statements	20 to 28

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Aims

The aim of West Lancashire County Scout Council ("WLCSC") is that of The Scout Association, namely; Scouting engages and supports young people in their personal development, empowering them to make a positive contribution to society. These benefits are available to all young people and are therefore considered to be a public benefit under Section 4 of the Charities Act 2011.

The method of achieving the Aim of the Scout Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, guided by adult leadership.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

WLCSC continues to adopt the clear Equal Opportunities Policy of The Scout Association in that no young person or person volunteering their service shall receive less favourable treatment on the basis of, nor suffer disadvantage by reason of:

- ethnicity
- gender
- age
- sexual orientation
- additional needs
- nationality
- religion

WLCSC continues to embrace the objectives set down in the Equality ACT 2010. There is an ongoing commitment to enhance access to all areas of the charity's facilities and to make available specialised equipment within permitted resources. The charity believes that no member with any form of support needs has been disadvantaged by access to accommodation or other facilities within the overall context of the potentially hazardous nature of some of the activities. WLCSC welcomes membership from disabled persons, bearing in mind the aptitudes of the individuals concerned.

The importance of volunteers

WLCSC would not be able to provide the outstanding Scouting opportunities and experiences we do without all the voluntary help that is freely given, we are extremely fortunate to have so many volunteers giving their time selflessly for the benefit of Scouting in West Lancashire and we thank them all for their support this year. Our County would not thrive as it does without the large team of people that are not involved in "front line" Scouting and work tirelessly behind the scenes to ensure that young people in West Lancashire get the best Scouting experience possible.

The trustees value very highly the contribution made to the charity by both its paid and volunteer staff and considers that good communications and relationships with its people and its members to be very important and makes relevant information available to all. The success of the charity can only be put down to its people, uniformed and non-uniformed leaders, supporters and of course its young people.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities

WLCSC are a very active, ambitious and forward-thinking county whose heritage has provided solid foundations and a proud track record. During the year we continued to focus on our Strategic Plan "Scouting in 2025" which provides a unique opportunity to galvanise our talents and offer a shared vision of Scouting that continues to be exciting and relevant. Having a plan empowers us to ensure that our efforts are aligned and we combine our efforts to deliver of long term strategy.

To achieve the plan we aim to focus on the following areas;

- to provide a fun, enjoyable, high quality programme to our members;
- to have more well trained, better supported and motivated adult volunteers;
- to provide good quality, practical locations to support our Scouting programme across West Lancashire;
- to ensure Scouting is clearly understood, more visible, trusted, respected and widely seen as playing a role in today's society.

The County has continued to grow with membership increasing by 2.3% this year (2024: 2.9%), with total membership now surpassing our previous highest ever year (2017) by 470 members. In 2024/25, growth in our newest Scouting provision Squirrels has continued to be encouraging with an additional 13 Dreys opened in the year taking our youngest section up to 771 (2024: 593). Our Cubs section has also been successful with 3.8% growth. We have suffered small falls in Beavers, which will be a focus for future development, and Scout numbers, likely attributable to the pandemic dip working its way through the age ranges.

We have continued to see an increase in female members which are at an all time high with 31.6% of youth members and 50.5% of adults. There are now 148 (2024:146) groups with 570 sections in West Lancashire offering a wide range of opportunities and adventures for our members.

Considerable investment has been made in the year in our Development officers with a 40% increase in year on year spend, bring the team to 3 people who support Districts and Groups with the recruitment and support of new volunteers. This is a critical investment in our long term success and a key part of our future strategy.

Another area of focus of spend for the trustees is in training new adventurous activities leaders, trainers and assessors and additional monies have been set aside to support this programme.

It has been another busy year for our members, with many of them taking part in a very highly successful week-long international camp "Red Rose 2024" which was hosted and organised by the County in the Westmorland Showground in the Lake District, attracting over 2,000 participants. Our thanks go to the 600 adult volunteers who ensured the success of this camp.

For the summer of 2025, as well as the World Scout Moot in Portugal, we are planning 6 international trips for a total of over 300 young people who will be travelling to Malawi, The Baltics, Croatia, The Netherlands, Belgium and Switzerland with activities including Sailing, Mountain activities and Community Projects.

We have continued to see more young people achieve their top awards and it is wonderful to get everyone together again at special awards ceremonies to celebrate these incredible achievements.

Our County site at Waddecarr has had a very successful year which saw the highest ever revenue and the campsite made a surplus for the second consecutive year. Activity income improved following the opening of two new activities in 2024, the 'Norwegian Crane' and 'Tin Can Alley'. A further camping pod has been built during the year, which offers an alternative basic indoor accommodation targeted at group leaders. Activity days for schools have continued to grow in popularity and increase mid-week income.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities (continued)

To allow more young people to enjoy a wide variety of activities at Waddecar we have run 23 adult courses in bushcraft, archery, rifle shooting, climbing, high ropes and crossbows and 178 adults have not only learnt new skills but are now qualified to run these activities for the young people visiting our campsite.

As well as our own members we have welcomed over 1,800 school children from 26 primary schools and 19 secondary schools who have all enjoyed spending time at Waddecar. We have also welcomed over 4,000 young people for their D of E award expeditions. Waddecar isn't just for Scouts in West Lancashire and over 2,000 Scouts from outside our county have visited and enjoyed our picturesque setting and explored the local area. We are planning for an increase in "Nights Away" in the year ahead and look forward to building on the success of recent years with further improvements to our Activity Centre.

Waddecar has continued to develop its plans for a new state-of-the-art accommodation block which will have 80 beds and with the aim of delivering 1 million nights away for young people during the lifetime of the building. Fund raising for this opportunity has gathered momentum during the year and the trustees are pleased to have raised and set aside over £560k for this purpose. We expect to receive detailed quotations for the project with a view to starting work in our 25/26 year. We are very grateful for the indications of support which we have received from sponsors and local businesses.

Strategy 2025-27

For 2025-27 we have adopted a shorter-term focus to our strategy whilst a longer-term strategy is developed nationally. During the year, 8 members of our County Leadership Team attended the National Scout Conference to help to shape the next long-term strategy

Our strategy has five pillars:

- Supporting safe Scouting, through initiatives covering safe people, safe place and safe programmes;
- Supporting our Programme, through providing a quality programme for all, more nights away than ever before and increasing outdoor and adventurous activities;
- Supporting our Young people, through enabling them to achieve more top awards than ever before, improving retention between sections and developing progressive youth leadership opportunities;
- Supporting our Volunteers; through ensuring that they feel valued, empowered and proud of their work, making volunteering easier and more fun, developing the skills to fulfil their roles and confidence; and
- Supporting our Groups & Districts, through recruiting and developing effective teams and trustee boards, grow all groups to and ensure that they include all aged 4-14 sections and providing effective communication.

Safety and safeguarding

The trustees recognise the overriding consideration is the safety and security of young people and their continued development in accordance with the Purpose and Values of the Scouting Association. Sections 2.5 and 2.6 of the May 2025 updated of POR set out the Safeguarding and Safety Policies which the trustees have adopted as part of their wider commitment to POR.

Social investments

Whilst no actual monetary financial investment has been made to non-scouting projects, the trustees would like to point out that the charity supports all young people, not just those in Scouting, and Waddecar is used by a wide range of organisations which help and encourage young people from all sorts of backgrounds. Consequently the "investment" made by WLCSC in young people, Scouting or other, should not simply be viewed in monetary terms and nor should it be undersold.

Grants, fundraising activities and charitable activities

As a charity we are always looking for fundraising and grant opportunities for our members. In these financially difficult times we are especially grateful to all those who help in sourcing and completing grant applications. This year these have allowed us to maintain and replace adventurous land and water activity equipment and offer new facilities to those using Waddecar. The charity has once again supported West Lancashire Scouts World Scout Youth Event contingents and is carrying forward a sum of £22,589 (2024: £15,794) to meet future commitments.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Investment performance

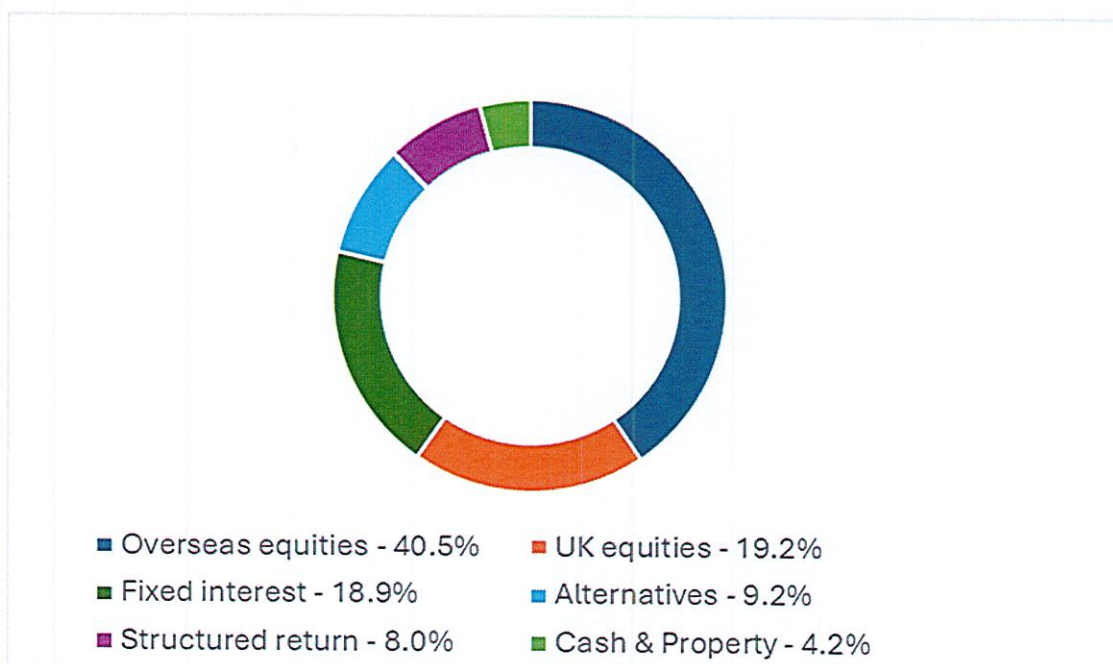
With the help of our investment managers, Brooks MacDonald, we have summarised our portfolio performance over the year and the outlook for the future:

After a strong year for equity markets in 2024, global stock markets had a weaker start in Q1 2025, posting negative returns in Sterling terms and lagging behind fixed-income assets.

At the start of the year, there were high expectations for continued strong performance from the US, driven by President Trump's tax cuts and deregulation. However, concerns about tariffs and inflation, along with slower economic growth, tempered that optimism. As a result, some investors shifted their focus away from the US, favouring markets like the UK, which appeared better value and outperformed the US during the quarter.

Despite volatile headlines, the broader investment outlook remained, supported by solid fundamentals, such as expected earnings growth and the potential for interest rate cuts. Our strategy continues to focus on staying diversified and well-positioned for long term opportunities, even amid uncertainty.

Over the year to March 2025 the portfolio returned 6.4% net of managers fees (2024: 9.9%) and at 31 March 2025 our portfolio can be broken down as;



The Brooks MacDonald investment committee remains optimistic about equities overall but is more cautious about US markets, favouring cheaper regions. While economic risks have grown, there are still positives; such as central banks' ability to cut rates and possibly lower energy costs. US investors also continue to rely on the Federal Reserve as a safety net during downturns. During Q4, European holding (ex UK) were reduced and we moved to a neutral position from positive in the US.

At the end of March 2025, the portfolio value was £1,766,121 (2024: £1,711,329) which includes cash funds held by the investment managers. The value of the investments fell post year end in early April largely due to the introduction of tariffs by the USA. The trustees point out that the value of the investments has recovered to above year end levels by the middle of May 2025.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Investment properties

The investment properties were formally revalued in March 2023 by Charles Parker Bennett & Co Ltd, Chartered Surveyors, for the sum of £1,020,000 in line with our triennial valuation policy. This compared to a valuation of £895,000 for the same properties at March 2020. The next valuation is scheduled for March 2026.

In the opinion of the Trustees, the rental properties continue to remain a beneficial investment and the rental income achieved in the year of some £62,000 (2024: £58,100), before agents commission and costs of upkeep etc. gives a very good return and is a very useful income stream in the current economic climate.

Internal and external factors

There are many internal and external factors which will affect the future performance of the charity, our trustees and County Management Team meet regularly and conduct regular reviews to safeguard our County.

The investment return has improved in the year but can also be seen as a recovering pace with the inflation seen in prior years. The effects of the wars in the Middle East and Ukraine, US tariffs, commodity prices, economic performance and the cost-of-living increases will no doubt continue to affect our income streams in the coming year and we will continue to monitor our income and cost base closely on a frequent basis.

FINANCIAL REVIEW

Principal funding sources

In the year the charity generated income of some £1,321,000 (2024: £927,000), an increase of £394,000. No one year is ever quite the same as the previous one and when comparing this years' results to last year the following, amongst other things, needs to be considered;

- County and International Event income has risen by £274,000 this year with the inclusion of £664,000 of income relating to Red Rose 2024.
- Activity centre income at Waddecarr has risen by £57,000 (24%) due to the opening of additional facilities in the prior year, increased footfall at the centre and inflationary rises to camping and activity fees. This includes activity fees earned from the Red Rose 2024 event.

Many of the charities activities, including the trips and events noted above, are intended to run at a break-even result, with support from the charity in the event of unforeseen costs or subsidies such as hardship funds. In previous years the objective for our Waddecarr site has also been to break even each year. This year the site has been managed to make a small profit which is intended to cover the long-term replacement of assets on the site. This is budgeted to continue at current levels to aid future project funding.

One of the principal costs of the charity is investment in supporting districts and groups within the county, with assistance for recruitment and training of leaders and event planning. These costs, together with the costs of running the charity are funded by rental income and in the longer term, income from investments.

The results for 2025 showed an overall of a surplus of £173,650 (2024: £161,627). This is after a decrease in the performance of investments of £101,000 compared to last year and the underlying increase of £113,000 is due principally to:

- a surplus on the Red Rose 24 event due to increased attendance levels against budget;
- increased returns from Waddecarr with more activities and increased shop trading; and
- the creation of a County levy of £3.50 per young person which raised £33,000.

Taking the result for the year into account, the total funds of the charity have increased from £3,878,000 to £4,052,000 this year, a 4.5% increase (2024: 4.7%). These two years follow the two years post Covid where total funds fell due principally to weaker investment performance.

The notes to the financial statements provide a more detailed analysis of the incoming resources and expenditure.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

FINANCIAL REVIEW

Investment policy and objectives

The charity holds investments of some £2.936,000 (2024: £2,896,000). This is split as;

- £1,702,000 (2024: £1,691,000) in tradeable securities at market valuation,
- £43,000 (2024: £21,000) cash held by investment managers,
- £1,020,000 (2024: £1,020,000) of investment properties at valuation,
- and £171,000 (2024: £164,000) of bank bonds held as current assets.

The trustees have the power to invest in such stocks, shares, investments and property in the UK as they see fit and in accordance with the Policy, Organisation and Rules ("POR") of The Scout Association and Charities' legislation.

The trustees engaged Brooks MacDonald as investment managers who operate within guidelines agreed with the trustees. The trustees have asked the investment managers to consider social, environmental and ethical criteria when managing the portfolio. They would not wish to hold any investments that knowingly could be to the detriment of Scouting, although they are mindful that their prime duty is a financial one. The performance of the portfolio and the investment managers is reviewed against the investment objectives on a regular basis.

The investment objective is to provide sufficient growth to protect the fund against the effects of inflation in the medium to long term. This is subject to change should there be any requirement for large capital outlay. The trustees accept that to achieve the long-term capital growth and a real return over inflation the fund must be subjected to the risks associated with asset backed investments and investing in business through loans and equity holdings. The trustees are not averse to the concept of an element of investment risk but wish the fund to be balanced to reduce the overall effect of that risk.

It should be noted that in arriving at the above, the trustees and investment managers are aware that WLCSC holds further cash for its short-term needs and investment properties. The trustees have engaged an independent property advisor to manage the investment properties, collect the rents and supervise any necessary maintenance work etc. on behalf of the charity in accordance with guidelines agreed with the trustees. The investment properties are held both to provide income through the rents and also for their long-term capital growth.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The County has reviewed and updated the reserves policies in the year and will continue to review this on a regular basis. The charity's unrestricted funds are held in the General Fund and in the Adventure Trust Fund as set out on the balance sheet and notes to the financial statements.

Amounts in the General Fund are primarily tied up in property and equipment used in the County programme or tied up in assets to generate income in order to meet expenses incurred in running the County. The Adventure Trust fund is held to promote the challenging expeditions organised periodically by the county for young people in the groups and units within the county. It is worth pointing out that at any one time the value of these "tied-up" assets represent, on average, two-thirds to three-quarters of our total reserves.

At the year end the unrestricted funds in the balance sheet are categorised as follows;

	2025 £	2024 £
Property and equipment used in providing scouting activities	729,000	755,000
Adventure Trust	24,000	21,000
Amounts set aside in income generating assets such as rental properties and stock market investments to provide a notional investment return	<u>2,458,000</u>	<u>2,298,000</u>
Assets "tied-up" in generating income and activities	3,211,000	3,074,000
Set aside designated funding for the new Waddecar accommodation building	566,000	400,000
Balance of other reserves available to cover general running costs and the replacement of county assets ("free" assets)	275,000	404,000
Unrestricted Funds	<u>4,052,000</u>	<u>3,878,000</u>

The balance of other reserves available has decreased in the year due to

- the increase in the designated fund for the accommodation block at Waddecar,
- the increase in the amount set aside to provide a notional investment return.

Funds Held as Custodian

The charity does not hold any funds as a custodian.

FUTURE PLANS

The charity has numerous strategic goals and objectives to achieve in the medium to long term. This is a very comprehensive programme and it would not be practicable to list all the objectives, but the main ones are to increase membership (both young people and adult leaders), to ensure that Adventurous activity training and assessment capability is maintained and to make improvements to Waddecar Activity Centre such that the facilities set very high standards.

The new building for the redevelopment of accommodation at Waddecar received planning permission in the year and the trustees are keen to start the project once secured funding can be found.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

Future plans (continued)

Artists' impression of the new accommodation building planned for Waddecarr:



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

WLCSC is registered as a charity in England number 521712.

The rules of the charity are stipulated by the POR of The Scout Association, itself a charity registered in England (No. 306101) and incorporated by a Royal Charter dated 4 January 1912.

A substantially revised constitution for WLCSC was approved at the Annual General Meeting (AGM) held on 12 September 2024. The revised constitution adopted is taken from POR issued by the Scout Association in March 2024 edition with an amendment to paragraph 5.6.9.8. These amendments to POR provide new processes and definitions for Charity Governance. This includes changes to the composition and roles on the Trustee Board and to the Operational Structure.

Changes include:

- the County Executive is replaced by the Trustee Board;
- that the Trustee Board will decrease in size as recommended to become a maximum of 12 trustees;
- 10 of the trustees are nominated by a sub-committee of the board and approved by the Council at its' AGM. The remaining two are ex officio members;
- the Chair and Treasurer are appointed by the Council at its AGM. The Deputy Chair and Chairs of subcommittees are appointed by the board of trustees.
- there is no longer a secretary to the Board; and
- there are also a number of title changes such as the County Commissioner becomes the County Lead Volunteer.

The amendment to paragraph 5.6.9.8 adopted at the AGM allows for electronic voting (such as email) to be allowed for decision making of the Trustee Board and its sub-committees when deemed appropriate by the Chair (for example where a pressing matter arises between meetings). In such instances the number of votes received must satisfy the requirements for a quorum and the usual voting guidelines apply.

West Lancashire County Scout Council

Report of the Trustees

for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making (continued)

For ease of administration and when analysing the financial performance of the charity, WLCSC is split into two "divisions". One is the "County" which deals with the governance of the charity and the wide range of support it offers to its members. The other is "Activity Centre" which deals with the operation of the Waddecar activity centre and where the operation is significant enough to be identified separately.

The management of the business of WLCSC is vested in the trustees which make up the Trustee Board. These consist of:

2 Ex officio members:

- County Lead Volunteer
- County Youth Lead

10 Appointed members:

- Persons nominated annually by a sub-committee of the Board and approved by the County AGM.

Co-opted members:

- Additionally, the Trustee Board has powers to co-opt additional members (who will have particular skills needed by the Committees).

The Trustee Board is accountable to the WLCSC which is established in accordance with the Scout Association's POR and meets annually at the AGM. The WLCSC is chaired by the County President.

The Trustee Board meets at least four times a year. Much of the business is delegated to the Board sub committees through agreed terms of reference. Reports are presented from these committees to the Trustee Board to highlight key items of business and when required, Trustee approval.

The management of Operational Scouting within West Lancashire is vested in the County Lead Volunteer, supported by the County Team comprising the Deputy Lead Volunteers, Assistant County Lead Volunteers and District Lead Volunteers.

Change in trusteeship post year end

In April 2025, the County Lead Volunteer, Mr Craig Dewar-Willox took up an interim appointment as Chair of the Board of Trustees of UK Scouts. It was agreed by the trustees that, due to the nature of his new role, he should stand down from his role as County Lead Volunteer.

His role as County Lead Volunteer has been filled on an Interim basis from 24 March 2025 by Mr Andrew Hobson, Deputy County Lead Volunteer. The trustees are very grateful to Andrew for his diligence and support to the Board during his interim appointment.

Induction and training of new trustees

When inducting and training new trustees, the charity follows the detailed procedures as set out in the POR of The Scout Association. The charity also provides a "new trustee" training event upon appointment and all new trustees are required to complete a Trustee Declaration.

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

RELATED PARTIES

The charity has a 28.57% share in the land at Bispham Hall campsite in Billinge, Lancashire which is owned jointly with a number of other scout counties. WLCSC has no responsibility for the operation of this campsite (which is administered by Greater Manchester West) but a representative of WLCSC attends the Bispham Hall AGM. The value of this interest on a going concern basis is deemed to be negligible and therefore has not been included in the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

County President

Mrs Gail S Stanley MBE, JP, DL

County Vice Presidents

Mrs Jean Frew

Mr Bernard Pendlebury

Life members

Mr Dick Griffiths

Mr David Thornton

Mr George Lowe

Mrs Joan Swann

Mrs Judith Jamieson

Dr Tony Andrews

Trustees

Mr Craig Dewar-Wilcox

Mr Andrew Hobson

Mr Richard Charnock

Dr Tony Andrews

Mr Peter Willingham

Mrs Catherine Joyce

Miss Emma Aggrey

Mr Oliver Wood

Mrs Cartharhyn Hall

Mr Charles Bithell

Mr Andrew Neville

Mr Jeremy Boardman

Miss Alexi Walsh

Mr Jamie Scudamore

Mr Saber L'Bekkari

Miss Rachael Hoyle

Mr Max Lowe

Miss Gabby Howson-Tax

Mrs Joan Swann

County Lead Volunteer until 24 March 2025 when he took up an interim appointment as Chair of the Board of Trustees of UK Scouts
Interim County Lead Volunteer from 24 March 2025

County Chair and appointed member

Nominated member of the Board of Trustees (to 12 September 2024)

County Secretary (to 12 September 2024)

County Treasurer

Member and County Youth Commissioner

Appointed member of the Board of Trustees and Chair Waddecarr Management Committee

County Vice Chair and appointed member

Chair Finance and Fund-Raising Committee and appointed member

Elected member of the Board of Trustees (to 12 September 2024)

Appointed member of the Board of Trustees (from 12 September 2024) and Chair County Workplace Committee

Appointed member of the Board of Trustees (from 12 September 2024)

Appointed member of the Board of Trustees (from 12 September 2024)

Appointed member of the Board of Trustees

Nominated member of the Board of Trustees (to 12 September 2024)

Appointed member of the Board of Trustees

Nominated member of the Board of Trustees (to 12 September 2024)

Nominated member of the Board of trustees (to 12 September 2024)

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

County Officials

Mr Andrew Hobson
Dr Chris Lomas

Deputy County Lead Volunteer (to 24 March 2025)
Deputy County Lead Volunteer

Other Officials

Mr Brendan Booth
Mrs Heather Lomas

Interim Regional Commissioner for NW England (to May 2025)
Regional Commissioner for NW England (from May 2025)

Registered Charity number

521712

Principal address

County Scout Office
Waddecar Scout Activity Centre
Snape Rake Lane
Goosnargh, Preston
Lancashire
PR3 2EU

Auditors

McMillan & Co LLP
Chartered Accountants and
Statutory Auditor
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

Solicitors

Napthens LLP
7 Winckley Square
Preston
PR1 3JD

Principal Bankers

The Royal Bank of Scotland plc
36 St Andrews Square
Edinburgh
EH2 2YB

West Lancashire County Scout Council

Report of the Trustees for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Investment Managers

Brooks MacDonald
No1 Marsden Street
Manchester
M2 1HW

Property Advisor

Mr Charles Bennett
Alderfield
230 Woodplumpton Road
Preston
PR4 0TA

Tax exemption number

X89058

STATEMENT OF TRUSTEES' RESPONSIBILITIES

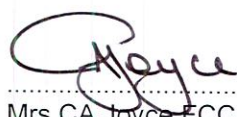
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on 11 September 2025 and signed on its behalf by:



Mrs CA Joyce FCCA
Trustee

Report of the Independent Auditors to the Trustees of West Lancashire County Scout Council

Opinion

We have audited the financial statements of West Lancashire County Scout Council (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of West Lancashire County Scout Council

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities and Companies Acts and the Charities SORP, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation, particularly in relation to the safe-guarding of young persons;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of trustees and management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Report of the Independent Auditors to the Trustees of West Lancashire County Scout Council

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of trustees and management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions,

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees and management as to actual and potential litigation and claims; and
- reviewing correspondence with The Scout Association, Local Government bodies, HMRC, relevant regulators including the Health and Safety Executive, and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

McMillan & Co LLP
Chartered Accountants and
Statutory Auditor

Date: 11 September 2025

West Lancashire County Scout Council

Statement of Financial Activities for the year ended 31 March 2025

		2025 Unrestricted Funds £	2024 Unrestricted Funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities	3		
Activity Centre and County		1,213,939	827,972
Investment income	2	107,733	99,098
Total Income		1,321,672	927,070
EXPENDITURE ON			
Raising funds	4	28,077	21,318
Charitable activities	5		
Activity Centre and County		1,158,405	883,952
Total Expenditure		1,186,482	905,270
Surplus before investment gains		135,190	21,800
Net gains on investments		38,460	139,827
NET SURPLUS FOR THE YEAR		173,650	161,627
RECONCILIATION OF FUNDS			
Total funds brought forward		3,878,498	3,716,871
TOTAL FUNDS CARRIED FORWARD		4,052,148	3,878,498

The notes form part of these financial statements

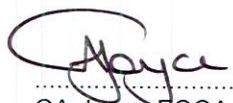
West Lancashire County Scout Council

Balance Sheet

31 March 2025

	Notes	2025 Unrestricted Funds £	2024 Unrestricted Funds £
FIXED ASSETS			
Tangible assets	9	728,627	755,002
Investments			
Investments	10	1,766,121	1,711,329
Investment property	11	<u>1,020,000</u>	<u>1,020,000</u>
		3,514,748	3,486,331
CURRENT ASSETS			
Stocks	12	12,580	14,857
Debtors	13	63,666	59,749
Investments	14	177,300	167,884
Cash at bank	15	<u>883,819</u>	<u>749,987</u>
		1,137,365	992,477
CREDITORS			
Amounts falling due within one year	16	(599,965)	(600,310)
NET CURRENT ASSETS		<u>537,400</u>	<u>392,167</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,052,148</u>	<u>3,878,498</u>
NET ASSETS		<u>4,052,148</u>	<u>3,878,498</u>
FUNDS	17		
Unrestricted funds:			
General fund		4,027,768	3,857,238
Adventure Trust		<u>24,380</u>	<u>21,260</u>
TOTAL FUNDS		<u>4,052,148</u>	<u>3,878,498</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2025 and were signed on its behalf by:


 CA Joyce PCCA
 Trustee


 CP Bithell ACA
 Trustee

The notes form part of these financial statements

West Lancashire County Scout Council

Cash Flow Statement for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>133,333</u>	<u>233,971</u>
Net cash provided by operating activities		<u>133,333</u>	<u>233,971</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,572)	(22,838)
Purchase of fixed asset investments		(294,253)	(364,535)
Sale of fixed asset investments		300,577	295,442
Movement in current asset investments		(9,416)	91,080
Movement in cash funds held by broker		(22,655)	55,080
Interest received		14,011	13,666
Dividends received		<u>31,807</u>	<u>27,362</u>
Net cash provided by investing activities		<u>499</u>	<u>95,257</u>
Change in cash and cash equivalents in the reporting period		133,832	329,228
Cash and cash equivalents at the beginning of the reporting period		<u>749,987</u>	<u>420,759</u>
Cash and cash equivalents at the end of the reporting period		<u>883,819</u>	<u>749,987</u>

The notes form part of these financial statements

West Lancashire County Scout Council

Notes to the Cash Flow Statement for the year ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	173,650	161,627
Adjustments for:		
Depreciation charges	45,947	46,711
Gain on investments	(38,460)	(139,827)
Interest received	(14,011)	(13,666)
Dividends received	(31,807)	(27,362)
Decrease/(increase) in stocks	2,277	(2,690)
(Increase)/decrease in debtors	(3,917)	15,979
(Decrease)/increase in creditors	(346)	193,199
Net cash provided by operations	<u>133,333</u>	<u>233,971</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	<u>749,987</u>	<u>133,832</u>	<u>883,819</u>
	<u>749,987</u>	<u>133,832</u>	<u>883,819</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>167,884</u>	<u>9,416</u>	<u>177,300</u>
	<u>167,884</u>	<u>9,416</u>	<u>177,300</u>
Total	<u>917,871</u>	<u>143,248</u>	<u>1,061,119</u>

The notes form part of these financial statements

West Lancashire County Scout Council

Notes to the Financial Statements 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

In preparing the financial statements, there are no material uncertainties about the Charity's ability to continue as a going concern and they are presented using the Pound Sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Plant and machinery	- at varying rates on cost
Motor vehicles	- 25% on cost

Freehold land is not depreciated.

Fixed asset investments

Listed investments are valued at their mid-market price as at the close of trading at the year-end date. Any gain or loss on revaluation at the end of the accounting period is taken to the Statement of Financial Activities.

Investment property

In accordance with FRS102, the charity's properties are held for long term investment and are included in the balance sheet at their open market value. The surpluses or deficits on revaluation of such properties are transferred to the relevant fund to which those properties relate. All of the properties are freehold and depreciation is not provided in respect of these properties. This policy represents a departure from statutory accounting principles, which require depreciation to be provided on all fixed assets. The trustees consider that this departure is necessary in order that the financial statements may give a true and fair view because they consider current values are of prime importance rather than the calculation of systematic annual depreciation. Due to cost constraints revaluations are, currently, conducted every three years by suitably qualified external valuers.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Current asset investments

Due to the nature of the investments these assets are stated at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Financial instruments

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors and accruals are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Critical accounting estimates and key sources of estimation

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

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

The Trustees do not consider there are any critical judgments or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rental income	61,915	58,070
Investment income	31,807	27,362
Bank interest	14,011	13,666
	<u>107,733</u>	<u>99,098</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Activity centre income	292,808	235,654
Scouting activities, training and section income	116,950	96,628
County and international events	743,716	469,576
Miscellaneous income and donations	60,465	26,114
	<u>1,213,939</u>	<u>827,972</u>

4. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Investment managers fees	15,691	11,337
Property managers administration and valuation fees	6,206	6,305
Investment properties maintenance and other costs	6,180	3,676
	<u>28,077</u>	<u>21,318</u>

5. CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Salaries, wages, employers national insurance and pensions	152,065	127,201
Activity centre costs	97,119	83,472
World Scout Youth Events	6,000	10,700
Scouting activities, training and section expenses	150,116	92,600
County and international events	652,259	469,552
County Executive, administration and other costs	45,443	44,326
Audit, accountancy and legal fees	9,456	9,390
Depreciation less profit on disposal of tangible fixed assets	45,947	46,711
	<u>1,158,405</u>	<u>883,952</u>

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year 1 trustee (2024: 2 trustees) was reimbursed for part of their expenses arising from attending meetings and carrying out other duties amounting to £1,233 (2024: £422).

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	<u>152,065</u>	<u>127,201</u>
	<u>152,065</u>	<u>127,201</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	6	5
Administration	<u>2</u>	<u>2</u>
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

8. RECOGNISED REALISED AND UNREALISED GAINS OR LOSSES

The realised and unrealised gains or losses included in the financial statements are as follows;

	2025	2024
	£	£
Realised gains/(losses)		
Investment properties	-	-
Listed investments	<u>28,906</u>	<u>34,821</u>
	<u>28,906</u>	<u>34,821</u>
Unrealised gains/(losses)		
Investment properties	-	-
Listed investments	<u>9,554</u>	<u>105,006</u>
	<u>9,554</u>	<u>105,006</u>
Total gains/(losses)	<u>38,460</u>	<u>139,827</u>

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2024	1,300,557	194,396	45,062	1,540,015
Additions	<u>16,105</u>	<u>3,467</u>	<u>-</u>	<u>19,572</u>
At 31 March 2025	<u>1,316,662</u>	<u>197,863</u>	<u>45,062</u>	<u>1,559,587</u>
DEPRECIATION				
At 1 April 2024	586,994	165,139	32,880	785,013
Charge for year	<u>34,455</u>	<u>9,867</u>	<u>1,625</u>	<u>45,947</u>
At 31 March 2025	<u>621,449</u>	<u>175,006</u>	<u>34,505</u>	<u>830,960</u>
NET BOOK VALUE				
At 31 March 2025	<u>695,213</u>	<u>22,857</u>	<u>10,557</u>	<u>728,627</u>
At 31 March 2024	<u>713,563</u>	<u>29,257</u>	<u>12,182</u>	<u>755,002</u>

10. FIXED ASSET INVESTMENTS

	2025 £	2024 £
Listed investments	1,722,884	1,690,747
Cash funds held by investment managers for future dealings	<u>43,237</u>	<u>20,582</u>
	<u>1,766,121</u>	<u>1,711,329</u>
		Listed investments £
MARKET VALUE		
At 1 April 2024		1,690,747
Additions		294,253
Disposals		(300,577)
Gains or (losses) on investments		<u>38,460</u>
At 31 March 2025		<u>1,722,884</u>
NET BOOK VALUE		
At 31 March 2025		<u>1,722,884</u>
At 31 March 2024		<u>1,690,747</u>

The historic cost of investments is £1,437,932 (2024: £1,415,351).

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

11. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	
and 31 March 2025	<u>1,020,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>1,020,000</u>
At 31 March 2024	<u>1,020,000</u>

The investment properties were valued in March 2023 by Charles Parker Bennett & Co, Chartered Surveyors, 4 Winckley Square, Preston, Lancashire for the sum of £1,020,000 carried out in accordance with the RICS Valuation-Global Standards ("The Red Book") on an open market value basis. This is in line with our triennial valuation policy. At the previous valuation in March 2020 these same properties were valued at £895,000 by the same firm. The historical cost of these properties remains at £232,773.

The Board of Trustees, having taken into consideration market and economic factors, consider that there has been no material change in the March 2023 valuation to date.

12. STOCKS

	2025 £	2024 £
Stocks	<u>12,580</u>	<u>14,857</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,898	1,492
Other debtors	24,891	24,011
VAT	108	-
Prepayments and accrued income	<u>34,769</u>	<u>34,246</u>
	<u>63,666</u>	<u>59,749</u>

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

14. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Investment in rural community broadband venture	3,992	3,802
Fixed and variable interest bearing bonds and deposits	<u>173,308</u>	<u>164,082</u>
	<u>177,300</u>	<u>167,884</u>

15. CASH AT BANK

	2025	2024
	£	£
Unrestricted funds;		
Current accounts	518,324	186,049
Deposit accounts	<u>365,495</u>	<u>563,938</u>
	<u>883,819</u>	<u>749,987</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Deposits for county events, courses and activity centre	307,541	318,774
Trade creditors	5,906	17,842
Social security and other taxes	3,000	2,081
VAT	-	275
Other creditors	207,614	223,666
World Scout Youth Events	22,589	15,794
Accruals and deferred income	<u>53,315</u>	<u>21,878</u>
	<u>599,965</u>	<u>600,310</u>

17. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	3,857,238	170,530	4,027,768
Adventure Trust	<u>21,260</u>	<u>3,120</u>	<u>24,380</u>
	<u>3,878,498</u>	<u>173,650</u>	<u>4,052,148</u>
TOTAL FUNDS	<u>3,878,498</u>	<u>173,650</u>	<u>4,052,148</u>

West Lancashire County Scout Council

Notes to the Financial Statements - continued for the year ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,316,353	(1,184,283)	38,460	170,530
Adventure Trust	5,319	(2,199)	-	3,120
	<u>1,321,672</u>	<u>(1,186,482)</u>	<u>38,460</u>	<u>173,650</u>
TOTAL FUNDS	<u>1,321,672</u>	<u>(1,186,482)</u>	<u>38,460</u>	<u>173,650</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	3,698,343	158,895	3,857,238
Adventure Trust	18,528	2,732	21,260
	<u>3,716,871</u>	<u>161,627</u>	<u>3,878,498</u>
TOTAL FUNDS	<u>3,716,871</u>	<u>161,627</u>	<u>3,878,498</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	921,815	(902,747)	139,827	158,895
Adventure Trust	5,255	(2,523)	-	2,732
	<u>927,070</u>	<u>(905,270)</u>	<u>139,827</u>	<u>161,627</u>
TOTAL FUNDS	<u>927,070</u>	<u>(905,270)</u>	<u>139,827</u>	<u>161,627</u>

Included in the General Fund is the revaluation surplus on the investment properties of £787,227 (2024: £787,227) which is unrealised.

The General Fund also includes an amount of £566,000 (2024: £400,000) which the Trustees have so far committed to the funding of a new accommodation building at Waddecar campsite.

West Lancashire County Scout Council

Notes to the Financial Statements - continued **for the year ended 31 March 2025**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for either the current and previous year.