

THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 522395

Details

Status Registered

Legal form Other

Registered 1964-02-11

Register [View on the Charity Commission register](#)

Contact

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Greetwell Road
2 Lime Kiln Way
2 Lime Kiln Way
Lincoln
ENG

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Email countysec@lincolnshirescouts.org.uk

Website www.lincolnshirescouts.org.uk

Activities

Objects: THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

Activities: To organise and administer Scouting activities in Lincolnshire

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LINCOLNSHIRE
- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£148,871	£157,548	-	-
2024-03-31	£305,676	£323,472	-	-
2023-03-31	£167,366	£211,137	-	-
2022-03-31	£78,776	£82,968	-	-
2021-03-31	£122,605	£118,542	-	-

Trustees

Name	Role	Appointed
Caitlin Rebecca Hall		2024-04-01
Howard Paul NELSON		2024-05-24
Hugo Richard Durham		2026-02-03
Jessica Verdun May Duffield		2025-09-13
Mark Duncan Campbell		2022-10-08
Peter David Talbot-Jones		2024-09-21
Peter Dominic Williams		2020-02-10
Sarah Jane Baumber		2025-09-13
Squadron Leader Emily Jill McRitchie		2024-09-20
Susan Elizabeth Newbatt		2024-09-21
Thomas Arthur Morton		2024-09-21

THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522395

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
The Lincolnshire County Scout Council

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Lincolnshire County Scout Council

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 18

The Lincolnshire 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).

OBJECTIVES AND ACTIVITIES

Our Purpose and method

Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

Lincolnshire County Scout Council oversees and supports Scouting activity in Lincolnshire.

The Values of Scouting

As Scouts we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs and attitudes.
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council is contained in the Lincolnshire County Scout Council 2024/25 Review.

Public benefit

Lincolnshire Scouts' Trustees have a duty to report on our public benefit in this Annual Report. We have assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. We follow two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while we charge a subscription to our members, access to our benefits is not constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. Nationally, there are also funds available for uniform and the cost of activities so that young people are not excluded from Scouts on purely financial grounds.

The benefits of Scouts are further demonstrated throughout this report and in the Lincolnshire County Scout Council 2024/25 Review.

Grantmaking

Grant applications are assessed by a subcommittee of the Trustee Board on an individual basis and are then forwarded to the County Trustee Board for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund. Grant applications from the Support and Opportunities Fund and the Building Improvement (IMP) Fund are assessed by a subcommittee of the Board, using criteria set and approved by the Trustee Board. All decisions are reported to the Trustee Board.

Volunteers

The charity is reliant mainly upon its volunteers for the work it does on a day to day basis. Although volunteers are reimbursed for expenses incurred if requested, the value of their time is not measured.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Lincolnshire Scouts have experienced a good year, characterised by a wide range of events, strong youth participation, and exceptional support from volunteers across the County. Highlights included Chiller, a day of outdoor adventure and activity for Scouts at Walesby; LincsFest, which brought together adult volunteers from across Lincolnshire; and our water team also ran "Cubs on the Water", providing younger members with opportunities to engage in water-based activities. Our Groups, Districts and County also had an active year taking part in many camping and other events.

A key development throughout the year was the national Transformation programme, that introduced new membership, learning, team working, and joining processes. While these changes brought some challenges, the County is grateful for the continued patience and efforts of volunteers as these systems were implemented.

Lincolnshire Scouts introduced improvements to communications in 2024/25, including a new County calendar, enhanced website content, a regular County bulletin, and more opportunities for face-to-face collaboration. A notable milestone was the County Team Day held in November 2024, where progress was made on shaping the County's strategic plan. During the year, the County also welcomed new provision expected including new Squirrel Dreys, new Scout and Explorer groups. Planning is also underway for Poacher 2026, our international camp.

The County has also made solid progress in ensuring the safe delivery of activities, events, and campsite operations. In addition, Lincolnshire Scouts contributed to the national consultations on the future strategy for adult volunteering and youth participation.

Achievements were celebrated across all levels, including the presentation of Good Service Awards such as the Silver Wolf to Kevin Whitfield, Malcolm Moore, Mavis Margetts, Nigel Savill, Eileen Booth, Neil Onyon, and Priscilla Lamerton. Many young people also earned prestigious awards such as the King's Scout Award and the Duke of Edinburgh's Gold Award, reflecting their dedication and commitment.

We would like to take this opportunity to thank everyone who has a County or District role for their much-valued support. Special thanks go to those who have contributed to the success of Scouting in Lincolnshire including our County team leaders - Malcolm Moore, Ellie Broome, Carolyn Greig, Jacob Wand, and Caitlin Hall (the County Youth Lead) - along with Shirley Burt, the County Secretary, and Peter Williams and the Trustee Board.

Finally, we would also like to thank everyone involved in Scouting in Lincolnshire for everything that you do, whether it's weekly, monthly, or just once a year. The contribution of our volunteers makes a real difference to the success of Scouts in Lincolnshire whether working directly with young people or supporting behind the scenes. All our adult volunteers make a huge difference to the young people who take part in Scouting in the County.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

An annual budget is prepared and approved each year and compared against actual figures on a regular basis throughout the year. There are also individual budget holders who submit budgets for their own operational areas and their actual figures are monitored against those budgets.

The charity's primary source of income is through the raising of membership fees which it also collects on behalf of The Scout Association, its parent organisation. Membership fee income for the County is therefore based on member numbers and the fee per member.

Income is also raised for specific events and is then spent on those events. Where income is received and/or expenditure is spent in one financial year for an event taking place in the next financial year then these balances are carried forward to the year in which the event takes place.

Expenditure comprises a level of head office costs which remains relatively fixed, irrespective of member numbers and the level of activities, and direct expenditure on a wide variety of member and leader events. These events are normally budgeted to be breakeven after allowing for some contingency expenses. They often result in modest surpluses which are generally applied to enhancing future activities in the operational areas in which they arose.

Each of the SASUs (Scout Active Support Units) of the charity is required to maintain adequate financial records and these records are included in the County accounts. The County now has the ability to keep individual budget holders abreast of the financial position of each of their units.

Financial position

For the year ended 31 March 2025 membership fee income was based on member numbers at the beginning of 2024. Total membership fee income has improved from the previous year as member numbers continued to improve and the membership fee increased from £11.50 per person to £12.00. As a result, fee income increased by nearly 5.5% to £64,608 (2024:£61,261).

Overall charitable activities income decreased substantially to £68,779 (2024:£234,379) as the impact of World Scout Jamboree in Seoul, South Korea in 2023 is removed. Expenditure on these charitable activities also, obviously, decreased substantially as most other events ran at approximately breakeven.

The organisation continued to support Scouting throughout the County with grants from the Support and Opportunities Fund. A total of £10,266 was allocated in the year to many different projects to assist them in providing front line activities for members.

As a consequence of the above the net result for the charity was that it achieved a deficit for the year of £8,677 (2024: deficit £17,796). The Board consider this satisfactory.

Investment policy

The Trustees seek to deposit surplus funds of the charity in FSCS covered companies to achieve the maximum reasonable income it can from its surplus funds whilst maintaining a low level of risk. This has continued to be difficult as many high street banks have become reluctant to take deposits from charities. As a consequence the trustees have accepted that while the organisation spreads risk by using four separate deposit takers, it does not always remain within the £85,000 government guaranteed limits with each of them.

Increases in bank interest rates mean that our income from these deposits achieves more significant returns, with a total in the period of £14,900 (2024: £9,059).

Reserves policy

Lincolnshire Scouts maintains a reserves policy to ensure the long-term financial stability of the County and to enable it to continue delivering Scouting activities and support services in the event of unforeseen circumstances.

The County's reserves are held to:

- Provide financial stability and continuity in the event of a significant drop in income or unexpected expenditure.
- Support the safe delivery of County-led events, activities, and training.
- Fund future development projects and strategic priorities aligned with the County's growth and programme ambitions.
- Ensure the ongoing maintenance and development of County assets, including equipment.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

The policy on reserves is to hold sufficient resources to continue the charitable activities of the county should membership income and fundraising activities fall short. The Trustees recently reviewed this issue and now believe that the county should hold a sum equivalent to one year's running costs which are approximately £200,000. This running cost figure may vary from year to year depending on whether a large jamboree or other major event is being run. This level is reviewed annually in the context of the County's financial position, planned activities, and associated risks.

Additionally, the Trustees wish to hold the following general reserves:

- £100,000 against future Poacher shortfalls. This is in addition to the £26,409 designated Poacher fund which represents the charity's share of funds currently in the Poacher 2026 event. Although Poacher is budgeted to make a small surplus, it is prudent to retain a reserve in case a deficit arises in 2026/27. Lincolnshire Scouts share of the Poacher deficit of £93,400 in 2022 was £46,700.
- £100,000 for the development of Scouting in Lincolnshire. This includes the introduction of the County Buildings Grant scheme in 2024/25 and funds to support new provision where needed.

As at 31 March 2025, total reserves of the charity were £440,762 (2024: £449,438) of which £1,132 (2024: £1,279) was restricted and £439,630 (2024: £448,159) was unrestricted. Allowing for the revised reserves policy of the charity this means there is a small surplus which the Trustees consider satisfactory.

In the opinion of the Trustees the only restricted fund relates to the Richard Shaw Fund.

FUTURE PLANS

Looking ahead, Lincolnshire Scouts is focused on building a stronger and more inclusive programme that continues to meet the needs of young people across the County. Our future plans will be shaped by the national strategy that is being developed for 2025 and beyond, and will be aligned with key priorities identified through local feedback and ongoing engagement with our volunteers, young people, and stakeholders.

Key themes for the year ahead include:

Growth and Inclusion: We will continue to prioritise the growth of Scouting across Lincolnshire, with a focus on reaching new communities and creating opportunities for more young people to join. This includes recruiting more adults, supporting new provision, increasing the number of Squirrel Dreys, and ensuring that Scouting is welcoming and inclusive to all, regardless of background or ability.

Volunteer Experience and Support: Enhancing the experience of our adult volunteers remains a central focus. We aim to provide more flexible, supported, and enjoyable volunteering roles through improved onboarding, training and recognition. Implementing the national adult volunteer strategy and continuing to adapt to the new team-based structures will be key parts of this work.

Youth Shaped Scouting: We will strengthen our commitment to youth involvement at all levels of decision-making. Supporting Youth Leads and embedding youth voice in planning and events will ensure Scouting remains relevant, engaging and empowering for young people.

Programme Quality and Adventure: Providing a high-quality, adventurous programme is essential to delivering skills for life. We will continue to offer memorable County events, such as ChillOut, Lincub, and Beavers on Boats, while also preparing for Poacher 2026. Resources and support will be provided to help Sections deliver safe and engaging activities at a local level.

Safety and Governance: Maintaining high standards of safety, safeguarding and governance is a continuing priority. We will invest in systems and training to support safe programme delivery and good governance practice at all levels, particularly as the County adapts to new digital tools and national systems.

As we look to the future, we remain committed to working together at every level-from local Sections to County teams-to ensure that more young people gain skills for life through safe, inclusive and exciting Scouting opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lincolnshire Scouts operates in accordance with the governing documents of The Scout Association. These include the Royal Charter, which grants authority to the Bye Laws of the Association, and the Policy, Organisation and Rules (POR), which provide the framework under which all Scout bodies in the UK operate.

Charity constitution

The County Scout Council is constituted in line with the standard governing instruments of The Scout Association. These documents apply to all Scout charities and organisations within the UK and define the structure, responsibilities, and operational procedures of the County. This includes adherence to the Royal Charter, the Bye Laws, and the most recent edition of the Policy, Organisation and Rules.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited and appointed in accordance with the procedures outlined in the Policy, Organisation and Rules of The Scout Association. New Trustees are provided with an appropriate induction, which includes completion of the mandatory training modules required under POR. Ongoing support and training are monitored to ensure that all Trustees are equipped to carry out their roles and responsibilities effectively.

Organisational structure

The overall governance and management of Lincolnshire Scouts is overseen by the County Trustee Board, whose members are the registered charity trustees. The Board is responsible for ensuring that the County operates in compliance with all relevant legal and regulatory requirements, particularly those relating to charities. This includes maintaining accurate financial records, safeguarding assets, and ensuring that activities align with the charitable objectives of The Scout Association. The Board works closely with the County Lead Volunteer and other members of the County Team to provide strategic direction and support to Scouting across Lincolnshire.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees remain committed to maintaining a robust approach to risk management across all aspects of its operations. The County's risk management framework is designed to ensure that potential risks are identified, assessed, and mitigated in a timely and proportionate manner. Oversight is provided by the County Trustee Board, who regularly review the County's risk register and ensure that appropriate controls are in place to support safe, sustainable Scouting for all members.

During the past year, the County has continued to strengthen its systems for managing health and safety, safeguarding, financial oversight, and governance. Risk assessments are embedded in the planning and delivery of all major activities, events, and site operations. Volunteers have been supported through updated guidance, training opportunities, and clear reporting procedures.

Key risks identified and monitored by the Trustee Board during the year include:

- **Safeguarding and Welfare:** Ensuring the continued safety and wellbeing of young people and adults. This remains a top priority and is addressed through regular training, clear policies, and prompt incident reporting procedures.
- **Volunteer Capacity and Retention:** Challenges in recruiting and retaining adult volunteers to support programme delivery and leadership roles. Efforts continue to promote flexible volunteering, provide recognition, and enhance local support structures.
- **Financial Sustainability:** Maintaining a stable financial position to support ongoing operations and future growth, particularly in light of increased costs and potential funding constraints. Regular monitoring and budget forecasting have helped to manage this risk.
- **Compliance with National Transformation Changes:** Implementing new membership systems, training modules, and team structures in line with national Transformation plans. While these changes bring opportunities for modernisation, they have also presented transitional challenges that require careful management.
- **Event and Activity Safety:** Ensuring all Scouting events and activities are planned and delivered safely, with appropriate risk assessments and contingency planning. The County has focused on improving the quality and consistency of safety procedures at both County and local levels.
- **Data Protection and Cyber Security:** Ensuring compliance with data protection regulations and safeguarding personal information. The County has maintained awareness of GDPR responsibilities and encouraged good practice among local teams.

The Trustee Board will continue to review its risk management approach regularly and adapt to emerging risks, working closely with Districts, groups, and national bodies to uphold the highest standards of safety, governance, and volunteer support.

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
522395

Principal address
Lincolnshire County Scouts
Greetwell Place
2 Limekiln Way
Lincoln
LN2 4US

Trustees

Trustees: Ex Officio

P D Williams
E McRitchie
H P Nelson
C Hall
Mr J Newlove Resigned (21.09.24)
A Gilbert Resigned (24.05.24)
E Broome Resigned (01.04.24)

Office

County Chair
County Treasurer
County Lead Volunteer
County Youth Lead

Trustees: Elected

C Greig Resigned (21.09.24)
A Walton Resigned (21.09.24)
S Aumais Resigned (21.09.24)

Trustees: Nominated

C Lee Resigned (21.09.24)
S Henry Resigned (21.09.24)
M Campbell
Mrs C Roberts
J Wand Resigned (21.09.24)
A Davis Appointed (21.09.24)
D Wilson Appointed (21.09.24)
P Talbot-Jones Appointed (21.09.24)
S Newbatt Appointed (21.09.24)
T Morton Appointed (21.09.24)
A Barker Appointed (21.09.24)

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

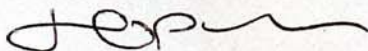
Bankers

Santander PLC
Bridle Road
Bootle
L30 4GB

County Registration Number

133/0

Approved by order of the board of trustees on 22 August 2025 and signed on its behalf by:



Howard Nelson - Trustee

**Independent Examiner's Report to the Trustees of
The Lincolnshire County Scout Council**

Independent examiner's report to the trustees of The Lincolnshire County Scout Council

I report to the charity trustees on my examination of the accounts of The Lincolnshire County Scout Council (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Sewell BA(Hons) FCA CTA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

22 August 2025

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,192	-	65,192	62,242
Charitable activities					
Charitable activities		68,779	-	68,779	234,379
Investment income	2	<u>14,900</u>	<u>-</u>	<u>14,900</u>	<u>9,059</u>
Total		<u>148,871</u>	<u>-</u>	<u>148,871</u>	<u>305,680</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities					
Charitable activities	3	89,719	147	89,866	254,369
Support costs		57,415	-	57,415	51,839
Support and opportunities expenditure		<u>10,267</u>	<u>-</u>	<u>10,267</u>	<u>17,268</u>
Total		<u>157,401</u>	<u>147</u>	<u>157,548</u>	<u>323,476</u>
NET INCOME/(EXPENDITURE)		(8,530)	(147)	(8,677)	(17,796)
RECONCILIATION OF FUNDS					
Total funds brought forward		448,159	1,279	449,438	467,234
TOTAL FUNDS CARRIED FORWARD		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>

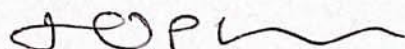
The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds as restated £
FIXED ASSETS					
Tangible assets	9	1,129	-	1,129	2,973
Investments	10	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
		1,179	-	1,179	3,023
CURRENT ASSETS					
Debtors	11	21,482	-	21,482	11,961
Investments	12	236,409	-	236,409	239,325
Cash at bank		<u>369,635</u>	<u>1,132</u>	<u>370,767</u>	<u>370,111</u>
		627,526	1,132	628,658	621,397
CREDITORS					
Amounts falling due within one year	13	(189,076)	-	(189,076)	(174,982)
		<u>438,450</u>	<u>1,132</u>	<u>439,582</u>	<u>446,415</u>
NET CURRENT ASSETS					
		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>
NET ASSETS					
		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>
FUNDS					
Unrestricted funds	14			439,629	448,159
Restricted funds				<u>1,132</u>	<u>1,279</u>
TOTAL FUNDS					
				<u>440,761</u>	<u>449,438</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2025 and were signed on its behalf by:



Howard Nelson - Trustee

The notes form part of these financial statements

The Lincolnshire 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.

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

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.

Allocation and apportionment of support costs

Support costs relate to the management of the charity and support of Scouting activities throughout the scout county of Lincolnshire.

Where support costs cannot be directly allocated to a specific project they are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Fixed assets with a value of £250 and above are capitalised.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are reviewed regularly and are shown in the financial statements at their year end market value.

Income received on investments is available for distribution by the Trustees in line with the objectives of the Charity and is accordingly shown as unrestricted income in the Statement of Financial Activities.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

2. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Deposit account interest	<u>14,900</u>	<u>9,059</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	89,866	-	89,866
Support costs	-	57,415	57,415
Support and opportunities expenditure	<u>10,267</u>	<u>-</u>	<u>10,267</u>
	<u>100,133</u>	<u>57,415</u>	<u>157,548</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support costs	<u>31,601</u>	<u>25,814</u>	<u>57,415</u>

5. INDEPENDENT EXAMINERS REMUNERATION

Accountancy and independent examination fees have been incurred in the year as follows:

	2025	2024
	£	£
Independent examination	2,400	2,250
Other accountancy services	<u>343</u>	<u>535</u>
	<u>2,843</u>	<u>2,785</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for their role as a trustee of the charity.

Trustees' expenses

During the year ended 31 March 2025, 4 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £1,499 (2024: £2,479). The nature of the reimbursed expenses were travel, post and stationery costs.

7. STAFF COSTS

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

	2025	2024 as restated
County Secretary	<u>1</u>	<u>1</u>

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

8. PRIOR YEAR ADJUSTMENT

During the year, the charity identified a misclassification of expenditure relating to charitable activities in the prior year Statement of Financial Activities. The previous year categories of Scouting activities, Training, Development, Fundraising and grants, and Support have been updated in the comparatives to bring them in line with the new categories of Charitable activities, Support costs, and Support and opportunities expenditure to allow easier comparison.

As a result, the comparative figures for the year ended 31 March 2024 have been restated as follows:

Category	Originally Reported (£)	Restated (£)	Adjustment (£)
Scouting activities	263,527	-	(263,527)
Training	18,212	-	(18,212)
Development	643	-	(643)
Fundraising and grants	187	-	(187)
Charitable activities	-	254,369	254,369
Support costs	-	51,839	51,839
Support and opportunities expenditure	40,907	17,268	(23,639)

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>108,771</u>	<u>1,513</u>	<u>14,285</u>	<u>124,569</u>
DEPRECIATION				
At 1 April 2024	106,930	381	14,285	121,596
Charge for year	<u>1,463</u>	<u>381</u>	<u>-</u>	<u>1,844</u>
At 31 March 2025	<u>108,393</u>	<u>762</u>	<u>14,285</u>	<u>123,440</u>
NET BOOK VALUE				
At 31 March 2025	<u>378</u>	<u>751</u>	<u>-</u>	<u>1,129</u>
At 31 March 2024	<u>1,841</u>	<u>1,132</u>	<u>-</u>	<u>2,973</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>50</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>50</u></u>
At 31 March 2024	<u><u>50</u></u>

There were no investment assets outside the UK.

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2024: 50%) of the share capital in Poacher Trading Limited. A Gilbert, who held position as a trustee until her resignation on 24 May 2024, was a director in Poacher Trading Limited until her resignation on 24 June 2024. H Nelson held position as a trustee in the year and was appointed as a director of Poacher Trading Limited on 24 June 2024.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2025 (2024: £nil).

Poacher Trading Limited has elected to donate all trading profits, a 50% share amounting to £26,409 has been accounted for in the accounts under unlisted investments.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 as restated £
Other debtors	-	45
Prepayments and accrued income	<u>21,482</u>	<u>11,916</u>
	<u><u>21,482</u></u>	<u><u>11,961</u></u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £18,059 (2024: £11,916).

12. CURRENT ASSET INVESTMENTS

	2025 £	2024 as restated £
Unlisted investments	26,409	26,409
Bonds	<u>210,000</u>	<u>212,916</u>
	<u><u>236,409</u></u>	<u><u>239,325</u></u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	4,108	2,612
Other creditors	<u>184,968</u>	<u>172,370</u>
	<u>189,076</u>	<u>174,982</u>

Deferred Income

	At 1.4.24 £	Amounts released £	Amounts deferred £	At 31.3.25 £
International trips	1,560	(1,560)	-	-
UK camps and events	-	-	-	-
Membership fees	<u>167,904</u>	<u>(167,904)</u>	<u>181,893</u>	<u>181,893</u>
	<u>169,464</u>	<u>(169,464)</u>	<u>181,893</u>	<u>181,893</u>

Income has been deferred where the charity is not entitled to spend the funds until a date specified after the year end.

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	369,330	4,088	(19,000)	354,418
Designated fund: Global Adventure	5,417	153	-	5,570
Designated fund: Go karts	6,657	(3,264)	-	3,393
Designated fund: Training	7,101	(450)	-	6,651
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	3,271	(1,197)	-	2,074
Designated fund: Development	6,242	-	-	6,242
Designated fund: International Activities	933	(12)	-	921
Designated fund: International Opportunities	11,463	-	4,000	15,463
Designated fund: Three Arrows SASU	2,489	(38)	-	2,451
Poacher International Jamboree	26,409	-	-	26,409
Designated fund: Water Active Support Unit	999	2,178	-	3,177
Designated fund: Support and Opportunities	7,349	(10,267)	15,000	12,082
Designated fund: Chiller	130	279	-	409
Designated fund: Chiller 24				
	<u>369</u>	<u>-</u>	<u>-</u>	<u>369</u>
	448,159	(8,530)	-	439,629
Restricted funds				
Richard Shaw	1,279	(147)	-	1,132
	<u>449,438</u>	<u>(8,677)</u>	<u>-</u>	<u>440,761</u>
TOTAL FUNDS				

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,076	(75,988)	4,088
Designated fund: Global Adventure	2,250	(2,097)	153
Designated fund: Go karts	8,430	(11,694)	(3,264)
Designated fund: Training	1,111	(1,561)	(450)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	10,499	(11,696)	(1,197)
Designated fund: International Activities	-	(12)	(12)
Designated fund: Three Arrows SASU	-	(38)	(38)
Designated fund: Water Active Support Unit	10,808	(8,630)	2,178
Designated fund: Support and Opportunities	-	(10,267)	(10,267)
Designated fund: Chiller	<u>35,697</u>	<u>(35,418)</u>	<u>279</u>
	148,871	(157,401)	(8,530)
Restricted funds			
Richard Shaw	-	(147)	(147)
	<u>148,871</u>	<u>(157,548)</u>	<u>(8,677)</u>
TOTAL FUNDS	<u>148,871</u>	<u>(157,548)</u>	<u>(8,677)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	367,412	10,918	(9,000)	369,330
Designated fund: Global Adventure	5,333	84	-	5,417
Designated fund: Go karts	8,827	(2,170)	-	6,657
Designated fund: Training	6,798	303	-	7,101
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	9,455	(6,184)	-	3,271
Designated fund: Development	6,285	(43)	-	6,242
Designated fund: International Activities	1,664	(731)	-	933
Designated fund: International Opportunities	8,063	(600)	4,000	11,463
Designated fund: Three Arrows SASU	1,814	675	-	2,489
Poacher International Jamboree	26,409	-	-	26,409
Designated fund: Water Active Support Unit	1,092	(93)	-	999
Designated fund: Support and Opportunities	19,617	(17,268)	5,000	7,349
Designated fund: Chiller	2,606	(2,476)	-	130
Designated fund: Chiller 24	-	369	-	369
	465,375	(17,216)	-	448,159
Restricted funds				
Richard Shaw	1,859	(580)	-	1,279
	<u>467,234</u>	<u>(17,796)</u>	<u>-</u>	<u>449,438</u>
TOTAL FUNDS	<u>467,234</u>	<u>(17,796)</u>	<u>-</u>	<u>449,438</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,750	(61,832)	10,918
Designated fund: Global Adventure	550	(466)	84
Designated fund: Go karts	5,288	(7,458)	(2,170)
Designated fund: Training	1,247	(944)	303
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	52,859	(59,043)	(6,184)
Designated fund: Development	-	(43)	(43)
Designated fund: International Activities	126,520	(127,251)	(731)
Designated fund: International Opportunities	-	(600)	(600)
Designated fund: Three Arrows SASU	675	-	675
Designated fund: Water Active Support Unit	4,689	(4,782)	(93)
Designated fund: Support and Opportunities	-	(17,268)	(17,268)
Designated fund: Chiller	34,168	(36,644)	(2,476)
Designated fund: Chiller 24			
	<u>6,934</u>	<u>(6,565)</u>	<u>369</u>
	305,680	(322,896)	(17,216)
Restricted funds			
Richard Shaw	-	(580)	(580)
	<u>305,680</u>	<u>(323,476)</u>	<u>(17,796)</u>
TOTAL FUNDS			

Designated fund: Global Adventure

This is an activity team which attends events and takes equipment to run activities for participants. Income is the amounts they receive from events and expenditure is the costs incurred for staff to stay on site.

Designated fund: Go karts

This is a Scout Active Support Unit which runs Go Karting at events and at weekends throughout the summer. Income is generated from this and expenditure is in relation to building and repairing the karts and transporting staff and karts to sites.

Designated fund: Training

The is set aside for Lincolnshire County Scout Council to run training events for volunteers and Young Leaders in Lincolnshire Scouting.

Designated fund: Beavers, Cubs, Scouts, Explorers & D of E

The funds designated have been received towards events specific to younger participants in Lincolnshire Scouting and the expenditure is on running these events. There are multiple events during each year and therefore the amounts received, spent and held in reserves will fluctuate.

Designated fund: Development

This is an amount designated for the purposes of offering more and better activities within Scouting in Lincolnshire where there are relatively small costs to do so.

Designated fund: International Activities

There are multiple international events each year which are each budgeted to be breakeven or to make a small surplus. The actual surpluses, and sometimes deficits, on these events are accumulated in this fund. Any balances in the fund may be used to cover miscellaneous purchases and expenses for the benefit of future international events.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

Designated fund: International Opportunities

This fund is intended to promote participation in international events by members of the Lincolnshire scouting community. It is funded by an annual transfer from the General reserve and is utilised through grants to individual members or groups in respect of specific international events.

Designated fund: Three Arrows SASU

This team operates a survival skills base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to repairing tools, purchasing consumables for the skills and travel for volunteers attending.

Designated: Poacher International Jamboree

This amount is a half of the reserves held within the Poacher joint venture accounts and is held in a separate Poacher bank account. Should Poacher cease to run, the reserves would be distributed. The last Poacher event was held in August 2022 and the loss arising from this event amounted to £46,665 which has been included in the 2023 accounts. Profits from Poacher Trading Limited amounted to £26,951 and losses from the joint venture amounted to £120,352 a net loss of £93,400 of which 50% - £46,700 is attributable to The Lincolnshire County Scout Council.

Designated fund: Chiller

This fund is intended to fund the yearly scouting 'Chiller' camp. Income is received from payments to attend the camp. Expenses incurred consist of hire of camp activities, and travel for camp volunteers.

Designated fund: Chiller 24

This fund is intended to fund the yearly Chiller 24 camp. Income is received from payments to attend the camp. Expenses incurred consist of hire of camp activities, and travel for camp volunteers.

Designated fund: Water Activities Support Unit

This team operates a water activities base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to purchase of new equipment, maintenance of existing equipment including safety and rescue equipment and travel for volunteers attending.

Designated fund: Support and Opportunities

This fund is intended to support people and scouting groups with the costs associated with opportunities such as camps, new equipment or attending other events which they would not otherwise be able to afford.

Restricted fund: Richard Shaw

This fund was set up by a previous County Commissioner and the fund is restricted. Requests are submitted to R Shaw to spend the funds.

Transfers between funds

International

Each year the County Executive agrees an amount to be transferred from general reserves to an international fund to assist with the promotion of international events. In the year ended 31 March 2025 the amount transferred was £4,000 (2024: £4,000).

Support and Opportunities Fund

This fund has been established to provide ongoing financial support to units across the county to assist them to improve programmes and/or facilities and to help them to grow membership participation and numbers. In the year ended 31 March 2025 the amount transferred to this fund was £15,000 (2024: £5,000)

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. RELATED PARTY TRANSACTIONS

The Scout Association

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules".

During the year the charity collected £201,900 (2024: £189,109) in membership subscription on behalf of The Scout Association. There were no amounts due at the year end.

If Lincolnshire County Scout Council should cease to operate, The Scout Association will take title of the charity's funds.

THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522395

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
The Lincolnshire County Scout Council

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Lincolnshire County Scout Council

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Lincolnshire County Scout Council oversees Scouting activity in Lincolnshire.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council are contained in the Lincolnshire County Scout Council 2023/24 Review.

Public benefit

The Lincolnshire County Scout Council meets the Charity Commission's public benefit criteria both under the advancement of education and the advancement of citizenship and community development.

Grantmaking

Grant applications are assessed by the Finance Committee on an individual basis and are then forwarded to the County Trustee Board for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund. Grant applications from the Support and Opportunities Fund are assessed by a subcommittee of the Finance Committee, using criteria set and approved by the Trustee Board. All decisions are reported to the Trustee Board.

Volunteers

The charity is reliant mainly upon its volunteers for the work it does on a day to day basis. Although volunteers are reimbursed for expenses incurred if requested, the value of their time is not measured.

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It has been a very active scouting year with Groups, Districts and County taking part in many camping events after previous years being affected by the pandemic. Whilst elements of this have been delayed nationally we expect that Transformation activity will significantly pick up pace over the coming year.

The County Team also ran the "Lincs Fest" event in early October. This was an event for adult volunteers which provided the opportunity for over 150 adults to enjoy many adventurous activities as well as attend seminars on various topics to support scouting to flourish across the County. It also provided some great social activities for our volunteers to enjoy with a campfire, quiz and live music. It is hoped this will become a much valued annual event for members.

The Chiller activity day also took place at Walesby and was very successful. It included the introduction of Chiller 24 for Explorer Scouts. Our water SASU also ran Beavers on Boats and Weekend on the Water.

We saw good growth of youth members last year, with an increase of approximately 7% across the County. Whilst this was not matched with growth in our adult membership we hope that with our Transformation programme this will aid us to recruit more adults and offer more opportunities to young people to engage in Scouting over the coming years. Ongoing major activities have included the continued rollout of a nationally driven section for 4- and 5 year olds. Now in its third year, the early- years provision known as Squirrels is progressing well in Lincolnshire.

Despite the challenging circumstances at the World Scout Jamboree in South Korea our 27 young people and their adult leadership team (and of course those who attended as members of the IST) had a fabulous experience. Special credit needs to be given to the contingent leadership team who overcame substantial difficulties to deliver an excellent experience for the young people in their care.

Finally, we would like to take this opportunity to thank everyone who has a County or District role for their much valued support. We would also like to thank everyone involved in Scouting in Lincolnshire for everything that you do, whether it's weekly, monthly, or just once a year. Special thanks go to Amy Gilbert, who announced that she would be stepping down in January, for all her hard work in supporting the delivery of quality scouting in the County and the enthusiasm she has shown in the role to take Lincolnshire to where it is now.

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial position

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

An annual budget is prepared and approved each year and compared against actual figures on a regular basis throughout the year. There are also individual budget holders who submit budgets for their own operational areas and their actual figures are monitored against those budgets.

The charity's primary source of income is through the raising of membership fees which it also collects on behalf of The Scout Association, its parent organisation. Membership fee income for the County is therefore based on member numbers and the fee per member.

Income is also raised for specific events and is then spent on those events. Where income is received and/or expenditure is spent in one financial year for an event taking place in the next financial year then these balances are carried forward to the year in which the event takes place.

Expenditure comprises a level of head office costs which remains relatively fixed, irrespective of member numbers and the level of activities, and direct expenditure on a wide variety of member and leader events. These events are normally budgeted to be breakeven after allowing for some contingency expenses. They often result in modest surpluses which are generally applied to enhancing future activities in the operational areas in which they arose.

Each of the SASUs (Scout Active Support Units) of the charity is required to maintain adequate financial records and these records are included in the County accounts. The County now has the ability to keep individual budget holders abreast of the financial position of each of their units.

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

Financial position

For the year ended 31 March 2024 membership fee income was based on member numbers at the beginning of 2023. Total membership fee income has improved from the previous year as member numbers continued to improve and the membership fee increased from £11.30 per person to £11.50. As a result, fee income increased by nearly 9% to £61,260 (2023: £56,318).

Overall charitable activities income increased substantially, to £234,379 (2023: £70,909) as the organisation continued to bounce back from the Covid restrictions of 2022. This financial year included major events such as the World Scout Jamboree in Seoul, South Korea as well as renewed Chiller and LinCub events. Expenditure on these charitable activities also, obviously, increased substantially as most events ran at approximately breakeven.

The organisation continued to support Scouting throughout the County with grants from the Support and Opportunities Fund. A total of £17,268 was allocated in the year to many different projects to assist them in providing front line activities for members.

As a consequence of the above the net result for the charity was that it achieved a deficit for the year of £17,796 (2023: deficit £43,771). The Board consider this satisfactory.

Investment policy

The Trustees seek to deposit surplus funds of the charity in FSCS covered companies to achieve the maximum reasonable income it can from its surplus funds whilst maintaining a low level of risk. This has become increasingly difficult as many high street banks have become reluctant to take deposits from charities. As a consequence the trustees have accepted that while the organisation spreads risk by using four separate deposit takers, it does not always remain within the £85,000 government guaranteed limits with each of them.

Recent increases in bank interest rates mean that our income from these deposits now achieves more significant returns, with a total in the period of £9,059 (2023: £3,054).

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

In the opinion of the Trustees the only restricted fund relates to the Richard Shaw Fund.

The policy on reserves is to hold sufficient resources to continue the charitable activities of the county should membership income and fundraising activities fall short. The Trustees recently reviewed this issue and now believe that the county should hold a sum equivalent to one year's running costs which is approximately £100,000.

Additionally the Trustees wish to hold a general reserve of £100,000 against future Poacher shortfalls. This is in addition to the £26,409 designated Poacher fund which represents the charity's share of funds currently in the Poacher 2026 project. Poacher is expected to deliver a surplus to reflect the considerable support offered to it by both Lincolnshire County Scouts and Lincolnshire Guide groups. However it is prudent to retain a reserve in case a deficit arises in 2026.

Designated funds at 31 March 2024, including the specific Poacher Fund, the Support & Opportunities Fund and the International Opportunities Fund amount to £78,829 (2023: £98,455).

As at 31 March 2024, total reserves of the charity were £449,438 (2023: £467,234) of which £1,279 (2023: £1,859) was restricted and £448,159 (2023: £465,375) was unrestricted. Allowing for the revised reserves policy of the charity this means there are potentially surplus reserves of approximately £120,000 at the year end. The Trustees are currently considering the best use of these surplus reserves.

FUTURE PLANS

Lincolnshire County Scout Council will be looking to continue increasing our membership to meet the targets advised by The Scout Association HQ. There will also be a focus on implementing new controls to mitigate the key risks for the charity and improving the overall governance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules (POR'S) of The Scout Association.

Charity constitution

The County is a trust established under its rules which are common to all Scouts. The Charity Constitution is in line with the guidelines set by Scout HQ through the Policy Organisation and Rules and is reviewed periodically.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. Induction of new Trustees and training of the required modules under POR'S is conducted and monitored.

Organisational structure

The County is managed by the County Trustees Board, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the requirement to keep proper accounts.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustee Board has identified the major risks to which they believe the County is exposed., These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- The amount and placing of Reserves - an ongoing review is in place to determine utilisation of reserves
- Lack of Adult membership to suit demand
- Awareness of the implications of the Transformation of Trustee Boards in Scouting to align with Scouting Policy and Rules

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
522395

Principal address
Lincolnshire County Scouts
Greetwell Place
2 Limekiln Way
Lincoln
LN2 4US

Trustees

Trustees: Ex Officio

Mr J Newlove
P D Williams
S C Burt
A Gilbert
E Broome

Office

County Chair
County Treasurer
County Secretary
County Commissioner
County Youth Commissioner

Trustees: Elected

C Greig
A Walton
I Kingdom (Resigned 16.09.23)
S Aumais

Trustees: Nominated

C M Burt (Resigned 16.09.23)
C Lee
S Henry
M Campbell
Mrs C Roberts (Appointed 16.09.23)
J Wand

Trustees: Voice of Young People

R Flint (Resigned 16.09.23)

Trustees Appointed Since The Year End

H Nelson (Appointed 24.05.24)

Lead Volunteer

Trustees Resigned Since The Year End

A Gilbert (Resigned 24.05.24)

County Commissioner

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Santander PLC
Bridle Road
Bootle
L30 4GB

County Registration Number

133/0

Approved by order of the board of trustees on 16 July 2024 and signed on its behalf by:



Howard Nelson - Trustee

**Independent Examiner's Report to the Trustees of
The Lincolnshire County Scout Council**

Independent examiner's report to the trustees of The Lincolnshire County Scout Council

I report to the charity trustees on my examination of the accounts of The Lincolnshire County Scout Council (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Sewell BA(Hons) FCA CTA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

16 July 2024

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,238	-	62,238	56,318
Charitable activities					
Scouting activities		232,682	-	232,682	70,088
Training		1,697	-	1,697	821
Investment income	2	9,059	-	9,059	3,054
Other income		-	-	-	37,085
Total		<u>305,676</u>	<u>-</u>	<u>305,676</u>	<u>167,366</u>
EXPENDITURE ON					
Charitable activities					
Fundraising and grants	3	187	-	187	66
Scouting activities		262,943	580	263,523	89,826
Training		18,212	-	18,212	13,745
Development		643	-	643	10,979
Share of loss on Poacher		-	-	-	46,700
Support		40,907	-	40,907	49,821
Total		<u>322,892</u>	<u>580</u>	<u>323,472</u>	<u>211,137</u>
NET INCOME/(EXPENDITURE)		(17,216)	(580)	(17,796)	(43,771)
RECONCILIATION OF FUNDS					
Total funds brought forward		465,375	1,859	467,234	511,005
TOTAL FUNDS CARRIED FORWARD		<u>448,159</u>	<u>1,279</u>	<u>449,438</u>	<u>467,234</u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	2,973	-	2,973	3,265
Investments	9	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
		3,023	-	3,023	3,315
CURRENT ASSETS					
Debtors	10	11,961	-	11,961	121,386
Investments	11	239,325	-	239,325	233,041
Cash at bank		<u>368,832</u>	<u>1,279</u>	<u>370,111</u>	<u>412,080</u>
		620,118	1,279	621,397	766,507
CREDITORS					
Amounts falling due within one year	12	(174,982)	-	(174,982)	(302,588)
NET CURRENT ASSETS					
		<u>445,136</u>	<u>1,279</u>	<u>446,415</u>	<u>463,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>448,159</u>	<u>1,279</u>	<u>449,438</u>	<u>467,234</u>
NET ASSETS					
		<u>448,159</u>	<u>1,279</u>	<u>449,438</u>	<u>467,234</u>
FUNDS					
Unrestricted funds	13			448,159	465,375
Restricted funds				<u>1,279</u>	<u>1,859</u>
TOTAL FUNDS					
				<u>449,438</u>	<u>467,234</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2024 and were signed on its behalf by:



Howard Nelson - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements 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 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.

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

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.

Allocation and apportionment of support costs

Support costs relate to the management of the charity and support of Scouting activities throughout the scout county of Lincolnshire.

Where support costs cannot be directly allocated to a specific project they are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Fixed assets with a value of £250 and above are capitalised.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are reviewed regularly and are shown in the financial statements at their year end market value.

Income received on investments is available for distribution by the Trustees in line with the objectives of the Charity and is accordingly shown as unrestricted income in the Statement of Financial Activities.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>9,059</u>	<u>3,054</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Fundraising and grants	187	-	187
Scouting activities	243,976	19,547	263,523
Training	18,212	-	18,212
Development	643	-	643
Support	<u>8,619</u>	<u>32,288</u>	<u>40,907</u>
	<u>271,637</u>	<u>51,835</u>	<u>323,472</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Scouting activities	19,547	-	19,547
Support	<u>9,094</u>	<u>23,194</u>	<u>32,288</u>
	<u>28,641</u>	<u>23,194</u>	<u>51,835</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. INDEPENDENT EXAMINERS REMUNERATION

Accountancy and independent examination fees have been incurred in the year as follows:

	2024	2023
	£	£
Independent examination	2,250	2,120
Other accountancy services	535	293
	<u>2,785</u>	<u>2,413</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for their role as a trustee of the charity.

During the year ended 31 March 2024, S C Burt received remuneration of £20,217 (2023: £18,136) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2024, 4 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £2,479 (2023: £693). The nature of the reimbursed expenses were travel, post and stationery costs.

7. STAFF COSTS

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

	2024	2023
County Secretary	<u>1</u>	<u>1</u>

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

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	108,421	-	14,285	122,706
Additions	<u>350</u>	<u>1,513</u>	<u>-</u>	<u>1,863</u>
At 31 March 2024	<u>108,771</u>	<u>1,513</u>	<u>14,285</u>	<u>124,569</u>
DEPRECIATION				
At 1 April 2023	105,156	-	14,285	119,441
Charge for year	<u>1,774</u>	<u>381</u>	<u>-</u>	<u>2,155</u>
At 31 March 2024	<u>106,930</u>	<u>381</u>	<u>14,285</u>	<u>121,596</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,841</u>	<u>1,132</u>	<u>-</u>	<u>2,973</u>
At 31 March 2023	<u>3,265</u>	<u>-</u>	<u>-</u>	<u>3,265</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	<u>50</u>
NET BOOK VALUE	
At 31 March 2024	<u>50</u>
At 31 March 2023	<u>50</u>

There were no investment assets outside the UK.

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2023: 50%) of the share capital in Poacher Trading Limited. J Newlove and A Gilbert held positions as trustees in the year and have also been directors in Poacher Trading Limited during the same period.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2024 (2023: £nil).

Poacher Trading Limited has elected to donate all trading profits, a 50% share amounting to £26,409 has been accounted for in the accounts under unlisted investments.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	45	100
Prepayments and accrued income	<u>11,916</u>	<u>121,286</u>
	<u>11,961</u>	<u>121,386</u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £11,916 (2023: £13,784).

11. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Unlisted investments	26,409	26,409
Bonds	<u>212,916</u>	<u>206,632</u>
	<u>239,325</u>	<u>233,041</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,612	4,953
Other creditors	<u>172,370</u>	<u>297,635</u>
	<u>174,982</u>	<u>302,588</u>

Deferred Income

	At 1.4.23	Amounts released	Amounts deferred	At 31.3.24
	£	£	£	£
International trips	108,703	(108,703)	1,560	1,560
UK camps and events	-	-	-	-
Membership fees	<u>186,594</u>	<u>(186,594)</u>	<u>167,904</u>	<u>167,904</u>
	<u>295,297</u>	<u>(295,297)</u>	<u>169,464</u>	<u>169,464</u>

Income has been deferred where the charity is not entitled to spend the funds until a date specified after the year end.

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	367,412	10,918	(9,000)	369,330
Designated fund: Global Adventure	5,333	84	-	5,417
Designated fund: Go karts	8,827	(2,170)	-	6,657
Designated fund: Training	6,798	303	-	7,101
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	9,455	(6,184)	-	3,271
Designated fund: Development	6,285	(43)	-	6,242
Designated fund: International Activities	1,664	(731)	-	933
Designated fund: International Opportunities	8,063	(600)	4,000	11,463
Designated fund: Three Arrows SASU	1,814	675	-	2,489
Poacher International Jamboree	26,409	-	-	26,409
Designated fund: Water Active Support Unit	1,092	(93)	-	999
Designated fund: Support and Opportunities	19,617	(17,268)	5,000	7,349
Designated fund: Chiller	2,606	(2,476)	-	130
Designated fund: Chiller 24		<u>369</u>		<u>369</u>
	465,375	(17,216)	-	448,159
Restricted funds				
Richard Shaw	<u>1,859</u>	<u>(580)</u>	-	<u>1,279</u>
TOTAL FUNDS	<u>467,234</u>	<u>(17,796)</u>	-	<u>449,438</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,747	(61,829)	10,918
Designated fund: Global Adventure	551	(467)	84
Designated fund: Go karts	5,288	(7,458)	(2,170)
Designated fund: Training	1,247	(944)	303
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	52,858	(59,042)	(6,184)
Designated fund: Development	-	(43)	(43)
Designated fund: International Activities	126,519	(127,250)	(731)
Designated fund: International Opportunities	-	(600)	(600)
Designated fund: Three Arrows SASU	675	-	675
Designated fund: Water Active Support Unit	4,689	(4,782)	(93)
Designated fund: Support and Opportunities	-	(17,268)	(17,268)
Designated fund: Chiller	34,168	(36,644)	(2,476)
Designated fund: Chiller 24	<u>6,934</u>	<u>(6,565)</u>	<u>369</u>
	305,676	(322,892)	(17,216)
Restricted funds			
Richard Shaw	<u>-</u>	<u>(580)</u>	<u>(580)</u>
TOTAL FUNDS	<u><u>305,676</u></u>	<u><u>(323,472)</u></u>	<u><u>(17,796)</u></u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	350,920	22,492	(6,000)	367,412
Designated fund: Global Adventure	1,457	3,876	-	5,333
Designated fund: Go karts	9,691	(864)	-	8,827
Designated fund: Training	8,409	(1,611)	-	6,798
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	9,323	132	-	9,455
Designated fund: Development	10,614	(4,329)	-	6,285
Designated fund: International Activities	1,664	-	-	1,664
Designated fund: International Opportunities	8,713	(6,650)	6,000	8,063
Designated fund: Three Arrows SASU	713	1,101	-	1,814
Poacher International Jamboree	73,109	(46,700)	-	26,409
Designated fund: Water Active Support Unit	5,712	(4,620)	-	1,092
Designated fund: Support and Opportunities	28,498	(8,881)	-	19,617
Designated fund: Chiller	323	2,283	-	2,606
	509,146	(43,771)	-	465,375
Restricted funds				
Richard Shaw	1,859	-	-	1,859
TOTAL FUNDS	<u>511,005</u>	<u>(43,771)</u>	<u>-</u>	<u>467,234</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,499	(99,007)	22,492
Designated fund: Global Adventure	4,877	(1,001)	3,876
Designated fund: Go karts	6,750	(7,614)	(864)
Designated fund: Training	597	(2,208)	(1,611)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	1,981	(1,849)	132
Designated fund: Development	-	(4,329)	(4,329)
Designated fund: International Opportunities	-	(6,650)	(6,650)
Designated fund: Three Arrows SASU	1,212	(111)	1,101
Poacher International Jamboree	-	(46,700)	(46,700)
Designated fund: Water Active Support Unit	1,579	(6,199)	(4,620)
Designated fund: Support and Opportunities	-	(8,881)	(8,881)
Designated fund: Chiller	28,871	(26,588)	2,283
	<u>167,366</u>	<u>(211,137)</u>	<u>(43,771)</u>
TOTAL FUNDS	<u>167,366</u>	<u>(211,137)</u>	<u>(43,771)</u>

Designated fund: Global Adventure

This is an activity team which attends events and takes equipment to run activities for participants. Income is the amounts they receive from events and expenditure is the costs incurred for staff to stay on site.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. **MOVEMENT IN FUNDS - continued**

Designated fund: Go karts

This is a Scout Active Support Unit which runs Go Karting at events and at weekends throughout the summer. Income is generated from this and expenditure is in relation to building and repairing the karts and transporting staff and karts to sites.

Designated fund: Training

The is set aside for Lincolnshire County Scout Council to run training events for volunteers and Young Leaders in Lincolnshire Scouting.

Designated fund: Beavers, Cubs, Scouts, Explorers & D of E

The funds designated have been received towards events specific to younger participants in Lincolnshire Scouting and the expenditure is on running these events. There are multiple events during each year and therefore the amounts received, spent and held in reserves will fluctuate.

Designated fund: Development

This is an amount designated for the purposes of offering more and better activities within Scouting in Lincolnshire where there are relatively small costs to do so.

Designated fund: International Activities

There are multiple international events each year which are each budgeted to be breakeven or to make a small surplus. The actual surpluses, and sometimes deficits, on these events are accumulated in this fund. Any balances in the fund may be used to cover miscellaneous purchases and expenses for the benefit of future international events.

Designated fund: International Opportunities

This fund is intended to promote participation in international events by members of the Lincolnshire scouting community. It is funded by an annual transfer from the General reserve and is utilised through grants to individual members or groups in respect of specific international events.

Designated fund: Three Arrows SASU

This team operates a survival skills base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to repairing tools, purchasing consumables for the skills and travel for volunteers attending.

Designated: Poacher International Jamboree

This amount is a half of the reserves held within the Poacher joint venture accounts and is held in a separate Poacher bank account. Should Poacher cease to run, the reserves would be distributed. The last Poacher event was held in August 2022 and the loss arising from this event amounted to £46,665 which has been included in the 2023 accounts. Profits from Poacher Trading Limited amounted to £26,951 and losses from the joint venture amounted to £120,352 a net loss of £93,400 of which 50% - £46,700 is attributable to The Lincolnshire County Scout Council.

Designated fund: Chiller

This fund is intended to fund the yearly scouting 'Chiller' camp. Income is received from payments to attend the camp. Expenses incurred consist of hire of camp activities, and travel for camp volunteers.

Designated fund: Chiller 24

This fund is intended to fund the yearly Chiller 24 camp. Income is received from payments to attend the camp. Expenses incurred consist of hire of camp activities, and travel for camp volunteers.

Designated fund: Water Activities Support Unit

This team operates a water activities base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to purchase of new equipment, maintenance of existing equipment including safety and rescue equipment and travel for volunteers attending.

Designated fund: Support and Opportunities

This fund is intended to support people and scouting groups with the costs associated with opportunities such as camps, new equipment or attending other events which they would not otherwise be able to afford.

Restricted fund: Richard Shaw

This fund was set up by a previous County Commissioner and the fund is restricted. Requests are submitted to R Shaw to spend the funds.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Transfers between funds

International

Each year the County Executive agrees an amount to be transferred from general reserves to an international fund to assist with the promotion of international events. In the year ended 31 March 2023 the amount transferred was £6,000 (2022: £4,000).

Support and Opportunities Fund

This fund has been established to provide ongoing financial support to units across the county to assist them to improve programmes and/or facilities and to help them grow membership participation and numbers. In the year ended 31 March 2024 the amount transferred to this fund was £5,000 (2023: £nil).

14. RELATED PARTY TRANSACTIONS

The Scout Association

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules".

During the year the charity collected £189,109 (2023: £171,637) in membership subscription on behalf of The Scout Association. There were no amounts due at the year end.

If Lincolnshire County Scout Council should cease to operate, The Scout Association will take title of the charity's funds.

THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522395

Accounts



Scouts

Lincolnshire

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

The Lincolnshire County Scout Council

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Lincolnshire County Scout Council

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2023**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Lincolnshire County Scout Council oversees Scouting activity in Lincolnshire.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council are contained in the Lincolnshire County Scout Council 2022/23 Review.

Public benefit

The Lincolnshire County Scout Council meets the Charity Commission's public benefit criteria both under the advancement of education and the advancement of citizenship and community development.

Grantmaking

Grant applications are assessed by the Finance Committee on an individual basis and are then forwarded to the County Trustee Board for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund. Grant applications from the Support and Opportunities Fund are assessed by a sub committee of the Finance Committee, using criteria set and approved by the Trustee Board. All decisions are reported to the Trustee Board.

Volunteers

The charity is reliant mainly upon its volunteers for the work it does on a day to day basis. Although volunteers are reimbursed for expenses incurred if requested, the value of their time is not measured.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It has been a very active scouting year with Groups, Districts and County catching up with many camping events after previous years being affected by the pandemic. Members of the County Team attended Base Camp run by the UK Team to launch the National Scout Association's Transformation Programme, County then held our own version of this "Launch Lincs" where District Transformation Teams attended. Whilst elements of this have been delayed nationally we expect that Transformation activity will significantly pick up pace over the coming year.

Poacher was the highlight of the year, taking place the first week of August. With over 10,000 people taking part in some capacity it was greatly enjoyed by many and 14 different countries participated.

County also ran the first "Lincs Fest" event in early October. This was an event for adult volunteers which provided the opportunity for over 150 adults to enjoy many adventurous activities as well as attend seminars on various topics to support scouting to flourish across the County. It also provided some great social activities for our volunteers to enjoy with campfire, quiz and live music. It is hoped this will become a much valued annual event for members.

Chiller also took place at Walesby and was our largest Chiller yet with approximately 1200 people attending. In March we also ran a Patrol Leaders camp to support the growth of youth leadership in sections, and there have been many requests for this to be held again in the coming year.

We saw good growth of youth members last year, with an increase of approximately 7% across the County. Whilst this was not matched with growth in our adult membership we hope that with our Transformation programme this will aid us to recruit more adults and offer more opportunities to young people to engage in Scouting over the coming years.

It would be remiss not to mention the World Scout Jamboree!...whilst this has not yet taken place, our 27 young people and adult leadership team (and of course those who are to attend as members of the IST) have been attending multiple camps to prepare for their amazing experience to come.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial position

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

An annual budget is prepared and approved each year and compared against actual figures on a regular basis throughout the year. There are also individual budget holders who submit budgets for their own operational areas and their actual figures are monitored against those budgets.

The charity's primary source of income is through the raising of membership fees which it also collects on behalf of The Scout Association, its parent organisation. Membership fee income for the County is therefore based on member numbers and the fee per member.

Income is also raised for specific events and is then spent on those events. Where income is received and/or expenditure is spent in one financial year for an event taking place in the next financial year then these balances are carried forward to the year in which the event takes place.

Expenditure comprises a level of head office costs which remains relatively fixed, irrespective of member numbers and the level of activities, and direct expenditure on a wide variety of member and leader events. These events are normally budgeted to be breakeven after allowing for some contingency expenses. They often result in modest surpluses which are generally applied to enhancing future activities in the operational areas in which they arose.

Each of the SASUs (Scout Active Support Units) of the charity is required to maintain adequate financial records and these records are included in the County accounts. The County now has the ability to keep individual budget holders abreast of the financial position of each of their units.

For the year ended 31 March 2023 membership fee income was based on member numbers at the beginning of 2022. As a consequence membership fee income has recovered from the previous year which was heavily impacted by Covid 19. Fee income increased by 16% to £56,318 (2022: £48,283).

Overall charitable activities income bounced back, to £70,909 compared to £18,529 in 2022 as the organisation restarted events post Covid 19. Expenditure on these events also, obviously, bounced back such that overall they were approximately at breakeven.

The Poacher 2022 event took place in August 2022. Whilst it was a great success for all the participants the after effects of Covid 19, including the delay of the event from 2021, contributed to a net deficit of £93,400 as at 31 March 2023. The surplus or deficit from Poacher events is now split 50:50 between Lincolnshire Scouts on the one part and the two Lincolnshire Guides organisations on the other. As a consequence 50% of the £93,400 deficit for Poacher 2022 i.e. £46,700, is taken into our accounts for the year. The next Poacher event is scheduled for August 2026 and its budget will be set to include a contingency to try to ensure it returns a surplus.

During the year the charity sold the Linwood Warren property for £140,000, a valuation assessed by an independent external surveyor. After costs this gave a gain on disposal of £34,483.

The Transformation Programme was supported through the Launch Lincs event in Summer 2022, which, along with a number of development projects throughout the year showed the support that the County is making to its adult members. Additionally grants of £8,881 were made from the Support and Opportunities Fund and a further £6,650 from the International Opportunity Fund, the latter recognizing the upcoming World Scout Jamboree in Seoul.

As a consequence of the above the net result for the charity was that it achieved a deficit for the year of £43,771 (2022: deficit £4,192). The Board consider this satisfactory.

Investment policy

The Trustees sought to deposit surplus funds of the charity in FSCS covered companies to ensure the maximum value and income from banking arrangements for surplus funds is obtained whilst maintaining a low level of risk. This policy continued in the year to 31 March 2023.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Reserves policy

In the opinion of the Trustees the only restricted fund relates to the Richard Shaw Fund.

The policy on reserves is to hold sufficient resources to continue the charitable activities of the county should membership income and fundraising activities fall short. The Trustees recently reviewed this issue and now believe that the county should hold a sum equivalent to one year's running costs which is approximately £100,000.

Additionally the Trustees wish to hold a general reserve of £100,000 against future Poacher shortfalls. This is in addition to the £26,409 designated Poacher fund which represents the charity's share of funds currently in the Poacher 2026 project. Poacher is expected to deliver a surplus to reflect the considerable support offered to it by both Lincolnshire County Scouts and Lincolnshire Guide groups. However it is prudent to retain a reserve in case a deficit arises in 2026.

Designated funds at 31 March 2023, including the specific Poacher Fund, the Support & Opportunities Fund and the International Opportunities Fund amount to £97,963.

As at 31 March 2023, total reserves of the charity were £467,234 (2022: £511,005) of which £1,859 (2022: £1,859) was restricted and £465,375 (2021: £509,146) was unrestricted. Allowing for the revised reserves policy of the charity this means there are potentially surplus reserves of approximately £166,000 at the year end. The Trustees are currently considering the best use of these surplus reserves.

FUTURE PLANS

Lincolnshire County Scout Council will be looking to continue increasing our membership to meet the targets advised by The Scout Association HQ. There will also be a focus on implementing new controls to mitigate the key risks for the charity and improving the overall governance.

A consultation review will be undertaken with Districts to help determine the Reserves Policy with Districts to help utilise any surplus reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules (POR'S) of The Scout Association.

Charity constitution

The County is a trust established under its rules which are common to all Scouts. The Charity Constitution is in line with the guidelines set by Scout HQ through the Policy Organisation and Rules and is reviewed periodically.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. Induction of new Trustees and training of the required modules under POR'S is conducted and monitored.

Organisational structure

The County is managed by the County Trustees Board, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the requirement to keep proper accounts.

The Trustees Board is split into 3 sub committees namely Appointments, Finance and Governance.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustee Board has identified the major risks to which they believe the County is exposed., These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- The amount and placing of Reserves - an ongoing review is in place to determine utilisation of reserves
- Lack of Adult membership to suit demand
- Awareness of the implications of the Transformation of Trustee Boards in Scouting to align with Scouting Policy and Rules

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

522395

Principal address

Lincolnshire County Scouts
Greetwell Place
2 Limekiln Way
Lincoln
LN2 4US

Trustees

Trustees: Ex Officio

J P Newlove
P D Williams
S C Burt
A Gilbert
E Broome

Office

County Chair
County Treasurer
County Secretary
County Commissioner
County Youth Commissioner

Trustees: Elected

C Greig
A Walton
I Kingdom
S Aumais (Appointed 08.10.22)

Trustees: Nominated

S E Newbatt (Resigned 08.10.22)
A R Parker (Resigned 08.10.22)
C M Burt
C Lee
S Henry
M Campbell (Appointed 08.10.22)

Trustees: Voice of Young People

K Shaw (Resigned 08.10.22)
J Wand
R Flint (Appointed 08.10.22)

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Santander PLC
Bridle Road
Bootle
L30 4GB

County Registration Number

133/0

Approved by order of the board of trustees on 11 September 2023 and signed on its behalf by:



J P Newlove - Trustee

**Independent Examiner's Report to the Trustees of
The Lincolnshire County Scout Council**

Independent examiner's report to the trustees of The Lincolnshire County Scout Council

I report to the charity trustees on my examination of the accounts of The Lincolnshire County Scout Council (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Sewell BA(Hons) FCA CTA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

11 September 2023

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,318	-	56,318	48,283
Charitable activities					
Go Karts		6,750	-	6,750	-
Scouting activities		63,338	-	63,338	16,037
Training & Support		821	-	821	2,492
Investment income	2	3,054	-	3,054	6,964
Other income		37,085	-	37,085	5,000
Total		<u>167,366</u>	<u>-</u>	<u>167,366</u>	<u>78,776</u>
EXPENDITURE ON					
Charitable activities					
Fundraising and grants	3	66	-	66	-
Global Adventure		1,001	-	1,001	-
Go Karts		8,431	-	8,431	7,692
Scouting activities		80,394	-	80,394	19,161
Training & Support		63,566	-	63,566	54,748
Development		10,979	-	10,979	1,367
Share of loss on Poacher					
		<u>46,700</u>	<u>-</u>	<u>46,700</u>	<u>-</u>
Total		<u>211,137</u>	<u>-</u>	<u>211,137</u>	<u>82,968</u>
NET INCOME/(EXPENDITURE)		(43,771)	-	(43,771)	(4,192)
RECONCILIATION OF FUNDS					
Total funds brought forward		509,146	1,859	511,005	515,197
TOTAL FUNDS CARRIED FORWARD		<u>465,375</u>	<u>1,859</u>	<u>467,234</u>	<u>511,005</u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	3,265	-	3,265	107,631
Investments	9	50	-	50	50
		<u>3,315</u>	<u>-</u>	<u>3,315</u>	<u>107,681</u>
CURRENT ASSETS					
Debtors	10	121,386	-	121,386	25,796
Investments	11	233,041	-	233,041	286,206
Cash at bank		410,221	1,859	412,080	306,963
		<u>764,648</u>	<u>1,859</u>	<u>766,507</u>	<u>618,965</u>
CREDITORS					
Amounts falling due within one year	12	(302,588)	-	(302,588)	(215,641)
NET CURRENT ASSETS					
		<u>462,060</u>	<u>1,859</u>	<u>463,919</u>	<u>403,324</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>465,375</u>	<u>1,859</u>	<u>467,234</u>	<u>511,005</u>
NET ASSETS					
		<u>465,375</u>	<u>1,859</u>	<u>467,234</u>	<u>511,005</u>
FUNDS					
	13			465,375	509,146
Unrestricted funds				1,859	1,859
Restricted funds					
TOTAL FUNDS					
				<u>467,234</u>	<u>511,005</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2023 and were signed on its behalf by:



J P Newlove - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements 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 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.

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

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.

Allocation and apportionment of support costs

Support costs relate to the management of the charity and support of Scouting activities throughout the scout county of Lincolnshire.

Where support costs cannot be directly allocated to a specific project they are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

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	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

Fixed assets with a value of £250 and above are capitalised.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are reviewed regularly and are shown in the financial statements at their year end market value.

Income received on investments is available for distribution by the Trustees in line with the objectives of the Charity and is accordingly shown as unrestricted income in the Statement of Financial Activities.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	3,054	6,964
	<u> </u>	<u> </u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Fundraising and grants	66	-	66
Global Adventure	1,001	-	1,001
Go Karts	8,431	-	8,431
Scouting activities	58,976	21,418	80,394
Training & Support	32,708	30,858	63,566
Development	10,979	-	10,979
Share of loss on Poacher			
	<u>46,700</u>	<u>-</u>	<u>46,700</u>
	<u>158,861</u>	<u>52,276</u>	<u>211,137</u>

The Share of loss on Poacher 2022 amounting to £46,700 reflects The Lincolnshire County Scout Council's proportion of the losses arising from the 2022 Poacher event.

Poacher Trading Limited recorded a turnover of £151k for the year to 30 September 2022 incorporating the Poacher 2022 event and generated a surplus of £27k. The company had retained capital and reserves of £27k as at 30 September 2022. The Lincolnshire County Scout Council holds a 50% share in this company and donates any trading profits.

Poacher 2022 recorded a turnover of £1.08m for the period to 31 October 2022 incorporating the Poacher 2022 event and generated a net deficit of £120k. The retained reserves at 31 October 2022 amounted to £99k.

The Share of loss represents the 50% share of net loss from these two entities for the Poacher event.

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Scouting activities	21,418	-	21,418
Training & Support	9,182	21,676	30,858
	<u>30,600</u>	<u>21,676</u>	<u>52,276</u>

5. INDEPENDENT EXAMINERS REMUNERATION

Accountancy and independent examination fees have been incurred in the year as follows:

	2023	2022
	£	£
Independent examination	2,120	1,950
Other accountancy services	293	272
	<u>2,413</u>	<u>2,222</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for their role as a trustee of the charity.

During the year ended 31 March 2023, S C Burt received remuneration of £18,136 (2022: £16,122) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2023, 3 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £693 (2022: £726). The nature of the reimbursed expenses were travel, post and stationery costs.

7. STAFF COSTS

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

	2023	2022
County Secretary	1	1
	1	1

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

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2022	100,000	11,248	108,421	14,285	233,954
Disposals	(100,000)	(11,248)	-	-	(111,248)
	-	-	108,421	14,285	122,706
At 31 March 2023	-	-	108,421	14,285	122,706
DEPRECIATION					
At 1 April 2022	8,000	1,013	103,025	14,285	126,323
Charge for year	-	-	2,131	-	2,131
Eliminated on disposal	(8,000)	(1,013)	-	-	(9,013)
	-	-	105,156	14,285	119,441
At 31 March 2023	-	-	105,156	14,285	119,441
NET BOOK VALUE					
At 31 March 2023	-	-	3,265	-	3,265
At 31 March 2022	92,000	10,235	5,396	-	107,631

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	50
	50
NET BOOK VALUE	
At 31 March 2023	50
	50
At 31 March 2022	50
	50

There were no investment assets outside the UK.

Poacher Trading Limited

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. FIXED ASSET INVESTMENTS - continued

Lincolnshire County Scout Council holds 50% (2022: 50%) of the share capital in Poacher Trading Limited. E Compton (previous trustee) and A Gilbert held positions as trustees in the year and have also been directors in Poacher Trading Limited during the same period.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2023 (2022: £nil).

Poacher Trading Limited has elected to donate all trading profits, a 50% share amounting to £13,476 has been accounted for in the accounts under unlisted investments.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	100	200
Prepayments and accrued income	121,286	25,596
	<u>121,386</u>	<u>25,796</u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £108,003 (2022: £5,731).

11. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Unlisted investments	26,409	73,109
Bonds	206,632	213,097
	<u>233,041</u>	<u>286,206</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	4,953	2,077
Other creditors	297,635	213,564
	<u>302,588</u>	<u>215,641</u>

Deferred Income

	At 1.4.22	Amounts released	Amounts deferred	At 31.3.23
	£	£	£	£
International trips	-	-	11,059	11,059
UK camps and events	335	(335)	-	-
Membership fees	135,562	(135,562)	200,375	200,375
Training	45	(45)	-	-
Grants	500	(500)	-	-
	<u>136,442</u>	<u>(136,442)</u>	<u>211,434</u>	<u>211,434</u>

Income has been deferred where the charity is not entitled to spend the funds until a date specified after the year end.

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	350,920	22,492	(6,000)	367,412
Designated fund: Global Adventure	1,457	3,876	-	5,333
Designated fund: Go karts	9,691	(864)	-	8,827
Designated fund: Training	8,409	(1,611)	-	6,798
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	9,323	132	-	9,455
Designated fund: Development	10,614	(4,329)	-	6,285
Designated fund: International Activities	1,664	-	-	1,664
Designated fund: International Opportunities	8,713	(6,650)	6,000	8,063
Designated fund: Three Arrows SASU	713	1,101	-	1,814
Poacher International Jamboree	73,109	(46,700)	-	26,409
Designated fund: Water Active Support Unit	5,712	(4,620)	-	1,092
Designated fund: Support and Opportunities	28,498	(8,881)	-	19,617
Designated fund: Chiller	323	2,283	-	2,606
	<hr/>	<hr/>	<hr/>	<hr/>
	509,146	(43,771)	-	465,375
Restricted funds				
Richard Shaw	1,859	-	-	1,859
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>511,005</u>	<u>(43,771)</u>	<u>-</u>	<u>467,234</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,499	(99,007)	22,492
Designated fund: Global Adventure	4,877	(1,001)	3,876
Designated fund: Go karts	6,750	(7,614)	(864)
Designated fund: Training	597	(2,208)	(1,611)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	1,981	(1,849)	132
Designated fund: Development	-	(4,329)	(4,329)
Designated fund: International Opportunities	-	(6,650)	(6,650)
Designated fund: Three Arrows SASU	1,212	(111)	1,101
Poacher International Jamboree	-	(46,700)	(46,700)
Designated fund: Water Active Support Unit	1,579	(6,199)	(4,620)
Designated fund: Support and Opportunities	-	(8,881)	(8,881)
Designated fund: Chiller	28,871	(26,588)	2,283
	<hr/>	<hr/>	<hr/>
	167,366	(211,137)	(43,771)
TOTAL FUNDS	<u>167,366</u>	<u>(211,137)</u>	<u>(43,771)</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	372,310	2,611	(24,000)	350,921
Designated fund: Global Adventure	6,457	-	(5,000)	1,457
Designated fund: Go karts	13,518	(3,827)	-	9,691
Designated fund: Training	8,782	(373)	-	8,409
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	8,717	606	-	9,323
Designated fund: Development	11,973	(1,359)	-	10,614
Designated fund: International Activities	1,564	99	-	1,663
Designated fund: International Opportunities	4,713	-	4,000	8,713
Designated fund: Three Arrows SASU	821	(155)	47	713
Poacher International Jamboree	57,538	15,571	-	73,109
Designated fund: Water Active Support Unit	1,805	3,907	-	5,712
Designated fund: Support and Opportunities	24,740	(21,195)	24,953	28,498
Designated fund: Chiller	-	323	-	323
	<u>512,938</u>	<u>(3,792)</u>	<u>-</u>	<u>509,146</u>
Restricted funds				
Richard Shaw	2,259	(400)	-	1,859
	<u>515,197</u>	<u>(4,192)</u>	<u>-</u>	<u>511,005</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,779	(59,168)	2,611
Designated fund: Go karts	-	(3,827)	(3,827)
Designated fund: Training	1,525	(1,898)	(373)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	1,554	(948)	606
Designated fund: Development	-	(1,359)	(1,359)
Designated fund: International Activities	103	(4)	99
Designated fund: Three Arrows SASU	308	(463)	(155)
Poacher International Jamboree	(8,636)	24,207	15,571
Designated fund: Water Active Support Unit	7,512	(3,605)	3,907
Designated fund: Support and Opportunities	(564)	(20,631)	(21,195)
Designated fund: Chiller	15,195	(14,872)	323
	<u>78,776</u>	<u>(82,568)</u>	<u>(3,792)</u>
Restricted funds			
Richard Shaw	-	(400)	(400)
	<u>78,776</u>	<u>(82,968)</u>	<u>(4,192)</u>

Designated fund: Global Adventure

This is an activity team which attends events and takes equipment to run activities for participants. Income is the amounts they receive from events and expenditure is the costs incurred for staff to stay on site.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS - continued

Designated fund: Go karts

This is a Scout Active Support Unit which runs Go Karting at events and at weekends throughout the summer. Income is generated from this and expenditure is in relation to building and repairing the karts and transporting staff and karts to sites.

Designated fund: Training

This is set aside for Lincolnshire County Scout Council to run training events for volunteers and Young Leaders in Lincolnshire Scouting.

Designated fund: Beavers, Cubs, Scouts, Explorers & D of E

The funds designated have been received towards events specific to younger participants in Lincolnshire Scouting and the expenditure is on running these events. There are multiple events during each year and therefore the amounts received, spent and held in reserves will fluctuate.

Designated fund: Development

This is an amount designated for the purposes of offering more and better activities within Scouting in Lincolnshire where there are relatively small costs to do so.

Designated fund: International Activities

There are multiple international events each year which are each budgeted to be breakeven or to make a small surplus. The actual surpluses, and sometimes deficits, on these events are accumulated in this fund. Any balances in the fund may be used to cover miscellaneous purchases and expenses for the benefit of future international events.

Designated fund: International Opportunities

This fund is intended to promote participation in international events by members of the Lincolnshire scouting community. It is funded by an annual transfer from the General reserve and is utilised through grants to individual members or groups in respect of specific international events.

Designated fund: Three Arrows SASU

This team operates a survival skills base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to repairing tools, purchasing consumables for the skills and travel for volunteers attending.

Designated: Poacher International Jamboree

This amount is a half of the reserves held within the Poacher joint venture accounts and is held in a separate Poacher bank account. Should Poacher cease to run, the reserves would be distributed. The last Poacher event was held in August 2022 and the loss arising from this event amounted to £46,665 which has been included in the 2023 accounts. Profits from Poacher Trading Limited amounted to £26,951 and losses from the joint venture amounted to £120,352 a net loss of £93,400 of which 50% - £46,700 is attributable to The Lincolnshire County Scout Council.

Restricted fund: Richard Shaw

This fund was set up by a previous County Commissioner and the fund is restricted. Requests are submitted to R Shaw to spend the funds.

Transfers between funds

International

Each year the County Executive agrees an amount to be transferred from general reserves to an international fund to assist with the promotion of international events. In the year ended 31 March 2023 the amount transferred was £6,000 (2022: £4,000).

Support and Opportunities Fund

This fund has been set up with two phases of use:

- 1) Continue to support the groups as the Covid-19 pandemic eases by paying census and providing digital Scouting
- 2) Ongoing financial support to units to improve programmes and grow the membership numbers

An amount of £25,000 was agreed to be set aside for this fund from the general reserves in the 2022 financial year.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. RELATED PARTY TRANSACTIONS

The Scout Association

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules".

During the year the charity collected £171,637 (2022: £145,584) in membership subscription on behalf of The Scout Association. There were no amounts due at the year end.

If Lincolnshire County Scout Council should cease to operate, The Scout Association will take title of the charity's funds.

Market Rasen Scout Group

Market Rasen Scout Group is overseen by The Lincolnshire County Scout Council and as at 31 March 2023 there is a balance due to be repaid to the charity of £100 (2022: £200).

THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522395

Accounts



Scouts

Lincolnshire

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
The Lincolnshire County Scout Council

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Lincolnshire County Scout Council

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17 to 18

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2022

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

OBJECTIVES AND ACTIVITIES

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Lincolnshire County Scout Council oversees Scouting activity in Lincolnshire.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council are contained in the Lincolnshire County Scout Council 2021/22 Review.

Public benefit

The Lincolnshire County Scout Council meets the Charity Commission's public benefit criteria both under the advancement of education and the advancement of citizenship and community development.

Grantmaking

Grant applications are assessed by the Finance Committee on an individual basis and are then forwarded to the County Executive for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund.

Volunteers

The charity is reliant mainly upon its volunteers for the work it does on a day to day basis. Although volunteers are reimbursed for expenses incurred if requested, the value of their time is not measured.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The first part of the year was difficult as face to face meetings were still not allowed but the County Commissioners Challenge helped to encourage active involvement in Scouting. The LINCS GOES LIVE online conference with different sessions, training modules, discussion forums, HQ speaker, Bhangra dancing and quiz was a great kickstart to get Scouting in the county up and running ready for face-to-face events to open again.

Once Scouting was "go" we attended Lincs Fest on the showground as a recruitment drive, held Wave days to update Water Permits, held introduction to Land permits, Hill Walking training weekends and the SASU'S (Scout Active Support Units) all began to plan their programmes. Chiller, a mid-winter event was held, albeit shortened

The Support and Opportunities Fund was initially set up with criteria to help any Districts/Groups having difficulties coming out of lockdown.

All in all the County came out of lockdown running and member numbers while slightly down have held up well.

FINANCIAL REVIEW

Financial position

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

An annual budget is prepared and approved each year and compared against actual figures on a regular basis throughout the year. There are also individual budget holders who submit budgets for their own operational areas and their actual figures are monitored against those budgets.

The charity's primary source of income is through the raising of membership fees which it also collects on behalf of The Scout Association, its parent organisation. Membership fee income for the County is therefore based on member numbers and the fee per member.

Income is also raised for specific events and is then spent on those events. Where income is received and/or expenditure is spent in one financial year for an event taking place in the next financial year then these balances are carried forward to the year in which the event takes place.

Expenditure comprises a level of head office costs which remains relatively fixed, irrespective of member numbers and the level of activities, and direct expenditure on a wide variety of member and leader events. These events are normally budgeted to be breakeven after allowing for some contingency expenses. They often result in modest surpluses which are generally applied to enhancing future activities in the operational areas in which they arose.

Each of the SASUs (Scout Active Support Units) of the charity is required to maintain adequate financial records and these records are included in the County accounts. The County now has the ability to keep individual budget holders abreast of the financial position of each of their units.

Financial position

For the year ended 31 March 2022 membership fee income was based on member numbers at the beginning of 2021, after the impact of Covid 19 was felt. As a consequence membership fee income for the year was adversely affected by the pandemic. Fee income dropped by 21% to £48,283 (2021: £60,998) reflecting a significant fall in member numbers but an increase in the fee per member.

Overall charitable activities income fell to £18,529 compared to (2021: £50,858). The Poacher 2022 event is due to take place in August 2022 and so the 2023 financial statements will include the results of this event when 50% of any surplus is remitted to the organisation.

Whilst head office costs remained fairly constant, direct expenditure on charitable activities reduced. Overall expenditure fell to £82,968 (2021: £118,542).

Investment and other income, which was unaffected by Covid 19, rose slightly to £11,964 (2021: £10,749).

As a consequence of the above the net result for the charity was that it achieved a small deficit for the year of £4,192 (2021: surplus £4,063).

Investment policy

The Trustees deposit surplus funds of the charity in FSCS covered companies to ensure the maximum value and income from banking arrangements for surplus funds is obtained whilst maintaining a low level of risk. This policy continued in the year to 31 March 2022.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

In the opinion of the Trustees the only restricted fund relates to the Richard Shaw Fund.

The policy on reserves is to hold sufficient resources to continue the charitable activities of the county should membership income and fundraising activities fall short. The Trustees consider that the county should hold a sum equivalent to six months running costs which is approximately £50,000.

As at 31 March 2022, total reserves of the charity were £511,005 (2021: £515,197) of which £1,859 (2021: £2,259) was restricted and £509,146 (2021: £512,938) was unrestricted. Within unrestricted reserves, £158,225 (2021: £140,628) was for designated purposes as detailed in Note 15 of the financial statements.

During the years up to July 2016 there were reserves of £240,000 held from accumulated surpluses in case a county store/HQ was to be purchased. In June 2016 it was decided to rent a store to see how the concept of storing County, SASU or other equipment would operate, rather than taking the big leap of purchasing. The building was taken on a five year lease with a break option at three years. The arrangement has proved largely satisfactory and the lease has been extended for a minimum of a further three years. However, no final decision has been taken yet on the long term provision of storage facilities and pending a decision on this matter the reserves will continue to be held within general fund.

Reserves are also held in respect of the Poacher event, which is run every four years in association with the Guides. Following the event in August 2022 a full review of all reserves will take place.

The charity has met its target of holding reserves.

FUTURE PLANS

Lincolnshire County Scout Council will be looking to continue increasing our membership to meet the targets advised by The Scout Association HQ. There will also be a focus on implementing new controls to mitigate the key risks for the charity and improving the overall governance.

The Board of Trustees were approached during the year by the tenant of Linwood Warren to buy the land and the Board have put in motion a considered discussion to make the decision in the coming year.

The Poacher 2022 event is due to take place in August 2022 and so the income and expenditure relating to this event will be reflected in the 2023 financial statements when the final results are determined. The Lincolnshire County Scout Council will be credited with 50% of any surplus that is achieved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules (POR'S) of The Scout Association.

Charity constitution

The County is a trust established under its rules which are common to all Scouts. The Charity Constitution is in line with the guidelines set by Scout HQ through the Policy Organisation and Rules and is reviewed periodically.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. Induction of new Trustees and training of the required modules under POR'S is conducted and monitored.

Organisational structure

The County is managed by the County Board of Trustees, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the requirement to keep proper accounts.

The Board of Trustees is split into 3 sub committees namely Appointments, Finance and Governance.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Executive Committee have identified the major risks to which they believe the County is exposed., These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- The amount and placing of Reserves
- Health & Safety of buildings coming out of lockdown including Asbestos and Legionella
- Lack of Adult membership to suit demand

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

522395

Principal address

Lincolnshire County Scouts
Greetwell Place
2 Limekiln Way
Lincoln
LN2 4US

Trustees

Trustees: Ex Officio

J P Newlove
P D Williams
S C Burt
A Gilbert
E Broome

Office

County Chair
County Treasurer
County Secretary
County Commissioner
County Youth Commissioner

Trustees: Elected

R W Arden	(Resigned 15.07.21)
R Fall	(Resigned 15.07.21)
D J Sylvester	(Resigned 15.07.21)
C Greig	
K M C Compton	
R Harvey	(Resigned 16.09.21)
A Walton	(Appointed 15.07.21)
I Kingdom	

Trustees: Nominated

S E Newbatt	
A R Parker	
H P Nelson	(Resigned 15.07.21)
A V Baxter	(Resigned 15.07.21)
C M Burt	
C Lee	(Appointed 15.07.21)
S Henry	(Appointed 15.07.21)

Trustees: Voice of Young People

S R Johnson	(Resigned 15.07.21)
K Stewart	(Resigned 15.07.21)
K Shaw	(Appointed 15.07.21)
J Wand	(Appointed 15.07.21)

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Santander PLC
Bridle Road
Bootle
L30 4GB

County Registration Number

133/0

Approved by order of the board of trustees on 7 September 2022 and signed on its behalf by:

J P Newlove - Trustee

**Independent Examiner's Report to the Trustees of
The Lincolnshire County Scout Council**

Independent examiner's report to the trustees of The Lincolnshire County Scout Council

I report to the charity trustees on my examination of the accounts of The Lincolnshire County Scout Council (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J P Sewell
ICAEW
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

7 September 2022

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		48,283	-	48,283	60,998
Charitable activities					
Scouting activities		16,037	-	16,037	49,891
Training & Support		2,492	-	2,492	967
Investment income	2	6,964	-	6,964	5,749
Other income		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		<u>78,776</u>	<u>-</u>	<u>78,776</u>	<u>122,605</u>
EXPENDITURE ON					
Charitable activities					
Go Karts	3	7,692	-	7,692	2,642
Scouting activities		19,161	-	19,161	103,655
Training & Support		54,348	400	54,748	12,245
Development		1,367	-	1,367	-
CORE - to allocate		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>82,568</u>	<u>400</u>	<u>82,968</u>	<u>118,542</u>
NET INCOME/(EXPENDITURE)		(3,792)	(400)	(4,192)	4,063
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>512,938</u>	<u>2,259</u>	<u>515,197</u>	<u>511,134</u>
TOTAL FUNDS CARRIED FORWARD		<u>509,146</u>	<u>1,859</u>	<u>511,005</u>	<u>515,197</u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	107,631	-	107,631	109,255
Investments	9	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
		107,681	-	107,681	109,305
CURRENT ASSETS					
Debtors	10	25,796	-	25,796	9,610
Investments	11	286,206	-	286,206	267,251
Cash at bank		<u>305,104</u>	<u>1,859</u>	<u>306,963</u>	<u>269,060</u>
		617,106	1,859	618,965	545,921
CREDITORS					
Amounts falling due within one year	12	(215,641)	-	(215,641)	(140,029)
		<u>401,465</u>	<u>1,859</u>	<u>403,324</u>	<u>405,892</u>
NET CURRENT ASSETS					
		<u>401,465</u>	<u>1,859</u>	<u>403,324</u>	<u>405,892</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>509,146</u>	<u>1,859</u>	<u>511,005</u>	<u>515,197</u>
NET ASSETS					
		<u><u>509,146</u></u>	<u><u>1,859</u></u>	<u><u>511,005</u></u>	<u><u>515,197</u></u>
FUNDS					
Unrestricted funds	13			509,146	512,938
Restricted funds				<u>1,859</u>	<u>2,259</u>
TOTAL FUNDS					
				<u><u>511,005</u></u>	<u><u>515,197</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 September 2022 and were signed on its behalf by:

Peter Williams

Peter Williams (Sep 7, 2022 19:22 GMT+1)

P D Williams - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements 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 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.

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

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.

Allocation and apportionment of support costs

Support costs relate to the management of the charity and support of Scouting activities throughout the scout county of Lincolnshire.

Where support costs cannot be directly allocated to a specific project they are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

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	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

Fixed assets with a value of £250 and above are capitalised.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are reviewed regularly and are shown in the financial statements at their year end market value.

Income received on investments is available for distribution by the Trustees in line with the objectives of the Charity and is accordingly shown as unrestricted income in the Statement of Financial Activities.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>6,964</u>	<u>5,749</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Go Karts	4,745	2,947	7,692
Scouting activities	(3,993)	23,154	19,161
Training & Support	24,291	30,457	54,748
Development	<u>1,367</u>	<u>-</u>	<u>1,367</u>
	<u>26,410</u>	<u>56,558</u>	<u>82,968</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Go Karts	2,947	-	2,947
Scouting activities	13,435	9,719	23,154
Training & Support	<u>17,078</u>	<u>13,379</u>	<u>30,457</u>
	<u>33,460</u>	<u>23,098</u>	<u>56,558</u>

5. INDEPENDENT EXAMINERS REMUNERATION

Accountancy and independent examination fees have been incurred in the year as follows:

	2022	2021
	£	£
Independent examination	1,950	1,920
Other accountancy services	<u>272</u>	<u>397</u>
	<u>2,222</u>	<u>2,317</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for their role as a trustee of the charity.

During the year ended 31 March 2022, S C Burt received remuneration of £16,122 (2021: £15,507) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2022, 3 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £726 (2021: £228). The nature of the reimbursed expenses were travel, post and stationery costs.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. STAFF COSTS

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

	<u>2022</u>	<u>2021</u>
County Secretary	<u>1</u>	<u>1</u>

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

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2021	100,000	11,248	101,675	14,285	227,208
Additions	<u>-</u>	<u>-</u>	<u>6,746</u>	<u>-</u>	<u>6,746</u>
At 31 March 2022	<u>100,000</u>	<u>11,248</u>	<u>108,421</u>	<u>14,285</u>	<u>233,954</u>
DEPRECIATION					
At 1 April 2021	6,000	813	97,368	13,772	117,953
Charge for year	<u>2,000</u>	<u>200</u>	<u>5,657</u>	<u>513</u>	<u>8,370</u>
At 31 March 2022	<u>8,000</u>	<u>1,013</u>	<u>103,025</u>	<u>14,285</u>	<u>126,323</u>
NET BOOK VALUE					
At 31 March 2022	<u>92,000</u>	<u>10,235</u>	<u>5,396</u>	<u>-</u>	<u>107,631</u>
At 31 March 2021	<u>94,000</u>	<u>10,435</u>	<u>4,307</u>	<u>513</u>	<u>109,255</u>

9. FIXED ASSET INVESTMENTS

	<u>Unlisted investments £</u>
MARKET VALUE	
At 1 April 2021 and 31 March 2022	<u>50</u>
NET BOOK VALUE	
At 31 March 2022	<u>50</u>
At 31 March 2021	<u>50</u>

There were no investment assets outside the UK.

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2021: 50%) of the share capital in Poacher Trading Limited. E Compton and A Gilbert held positions as trustees in the year and have also been directors in Poacher Trading Limited during the same period.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2022 (2021: £nil).

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	200	400
Prepayments and accrued income	<u>25,596</u>	<u>9,210</u>
	<u>25,796</u>	<u>9,610</u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £5,731 (2021: £4,791).

11. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Unlisted investments	73,109	57,538
Bonds	<u>213,097</u>	<u>209,713</u>
	<u>286,206</u>	<u>267,251</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	2,077	1,412
Taxation and social security	-	84
Other creditors	<u>213,564</u>	<u>138,533</u>
	<u>215,641</u>	<u>140,029</u>

Deferred Income

	At 1.4.21	Amounts released	Amounts deferred	At 31.3.22
	£	£	£	£
International trips	-	-	11,059	11,059
UK camps and events	335	(335)	-	-
Membership fees	135,562	(135,562)	200,375	200,375
Training	45	(45)	-	-
Grants	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>
	<u>136,442</u>	<u>(136,442)</u>	<u>211,434</u>	<u>211,434</u>

Income has been deferred where the charity is not entitled to spend the funds until a date specified after the year end.

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	372,310	2,611	(24,000)	350,921
Designated fund: Global Adventure	6,457	-	(5,000)	1,457
Designated fund: Go karts	13,518	(3,827)	-	9,691
Designated fund: Training	8,782	(373)	-	8,409
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	8,717	606	-	9,323
Designated fund: Development	11,973	(1,359)	-	10,614
Designated fund: International Activities	1,564	99	-	1,663
Designated fund: International Opportunities	4,713	-	4,000	8,713
Designated fund: Three Arrows SASU	821	(155)	47	713
Poacher International Jamboree	57,538	15,571	-	73,109
Designated fund: Water Active Support Unit	1,805	3,907	-	5,712
Designated fund: Support and Opportunities	24,740	(21,195)	24,953	28,498
Designated fund: Chiller	-	323	-	323
	<u>512,938</u>	<u>(3,792)</u>	-	509,146
Restricted funds				
Richard Shaw	2,259	(400)	-	1,859
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>515,197</u>	<u>(4,192)</u>	<u>-</u>	<u>511,005</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,779	(59,168)	2,611
Designated fund: Go karts	-	(3,827)	(3,827)
Designated fund: Training	1,525	(1,898)	(373)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	1,554	(948)	606
Designated fund: Development	-	(1,359)	(1,359)
Designated fund: International Activities	103	(4)	99
Designated fund: Three Arrows SASU	308	(463)	(155)
Poacher International Jamboree	(8,636)	24,207	15,571
Designated fund: Water Active Support Unit	7,512	(3,605)	3,907
Designated fund: Support and Opportunities	(564)	(20,631)	(21,195)
Designated fund: Chiller	15,195	(14,872)	323
	<u>78,776</u>	<u>(82,568)</u>	<u>(3,792)</u>
Restricted funds			
Richard Shaw	-	(400)	(400)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>78,776</u>	<u>(82,968)</u>	<u>(4,192)</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	380,043	21,267	(29,000)	372,310
Designated fund: Global Adventure	6,457	-	-	6,457
Designated fund: Go karts	15,258	(1,740)	-	13,518
Designated fund: Training	8,782	-	-	8,782
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	8,621	96	-	8,717
Designated fund: Development	11,973	-	-	11,973
Designated fund: International Activities	-	1,564	-	1,564
Designated fund: International Opportunities	713	-	4,000	4,713
Designated fund: Three Arrows SASU	945	(124)	-	821
Poacher International Jamboree	73,109	(15,571)	-	57,538
Designated fund: Water Active Support Unit	2,456	(651)	-	1,805
Designated fund: Support and Opportunities	-	(260)	25,000	24,740
	508,357	4,581	-	512,938
Restricted funds				
Richard Shaw	2,777	(518)	-	2,259
TOTAL FUNDS	<u>511,134</u>	<u>4,063</u>	<u>-</u>	<u>515,197</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,714	(51,447)	21,267
Designated fund: Go karts	(1)	(1,739)	(1,740)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	637	(541)	96
Designated fund: International Activities	37,419	(35,855)	1,564
Designated fund: Three Arrows SASU	-	(124)	(124)
Poacher International Jamboree	8,636	(24,207)	(15,571)
Designated fund: Water Active Support Unit	3,200	(3,851)	(651)
Designated fund: Support and Opportunities	-	(260)	(260)
	122,605	(118,024)	4,581
Restricted funds			
Richard Shaw	-	(518)	(518)
TOTAL FUNDS	<u>122,605</u>	<u>(118,542)</u>	<u>4,063</u>

Designated fund: Global Adventure

This is an activity team which attends events and takes equipment to run activities for participants. Income is the amounts they receive from events and expenditure is the costs incurred for staff to stay on site.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS - continued

Designated fund: Go karts

This is a Scout Active Support Unit which runs Go Karting at events and at weekends throughout the summer. Income is generated from this and expenditure is in relation to building and repairing the karts and transporting staff and karts to sites.

Designated fund: Training

This is set aside for Lincolnshire County Scout Council to run training events for volunteers and Young Leaders in Lincolnshire Scouting.

Designated fund: Beavers, Cubs, Scouts, Explorers & D of E

The funds designated have been received towards events specific to younger participants in Lincolnshire Scouting and the expenditure is on running these events. There are multiple events during each year and therefore the amounts received, spent and held in reserves will fluctuate.

Designated fund: Development

This is an amount designated for the purposes of offering more and better activities within Scouting in Lincolnshire where there are relatively small costs to do so.

Designated fund: International Activities

There are multiple international events each year which are each budgeted to be breakeven or to make a small surplus. The actual surpluses, and sometimes deficits, on these events are accumulated in this fund. Any balances in the fund may be used to cover miscellaneous purchases and expenses for the benefit of future international events.

Designated fund: International Opportunities

This fund is intended to promote participation in international events by members of the Lincolnshire scouting community. It is funded by an annual transfer from the General reserve and is utilised through grants to individual members or groups in respect of specific international events.

Designated fund: Three Arrows SASU

This team operates a survival skills base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to repairing tools, purchasing consumables for the skills and travel for volunteers attending.

Designated: Poacher International Jamboree

This amount is a half of the reserves held within the Poacher joint venture accounts and is held in a separate Poacher bank account. Should Poacher cease to run, the reserves would be distributed. The latest Poacher event is due to be held in August 2022 and any profits arising from this event will be included in the 2023 accounts when the event has taken place and the Charity is entitled to the funds from Poacher Trading Limited.

Restricted fund: Richard Shaw

This fund was set up by a previous County Commissioner and the fund is restricted. Requests are submitted to R Shaw to spend the funds.

Transfers between funds

International

Each year the County Executive agrees an amount to be transferred from general reserves to an international fund to assist with the promotion of international events. In the year ended 31 March 2022 the amount transferred was £4,000 (2021: £4,000).

Support and Opportunities Fund

This fund has been set up with two phases of use:

- 1) Continue to support the groups as the Covid-19 pandemic eases by paying census and providing digital Scouting
- 2) Ongoing financial support to units to improve programmes and grow the membership numbers

An amount of £25,000 was agreed to be set aside for this fund from the general reserves.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. RELATED PARTY TRANSACTIONS

The Scout Association

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules".

During the year the charity collected £145,584 (2021: £161,823) in membership subscription on behalf of The Scout Association. There were no amounts due at the year end.

If Lincolnshire County Scout Council should cease to operate, The Scout Association will take title of the charity's funds.

Market Rasen Scout Group

Market Rasen Scout Group is overseen by The Lincolnshire County Scout Council and as at 31 March 2022 there is a balance due to be repaid to the charity of £200 (2021: £400).

The Lincolnshire County Scout Council

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,764	100
Membership subscriptions	<u>45,519</u>	<u>60,898</u>
	48,283	60,998
Investment income		
Deposit account interest	6,964	5,749
Charitable activities		
Duke of Edinburgh's Award	1,554	637
County camp	15,195	-
Three Arrows SASU	308	-
Water activities	7,513	3,200
International	103	37,418
Activities courses	967	967
Training	1,525	-
Poacher International Jamboree	<u>(8,636)</u>	<u>8,636</u>
	18,529	50,858
Other income		
Rents received	<u>5,000</u>	<u>5,000</u>
Total incoming resources	78,776	122,605
EXPENDITURE		
Charitable activities		
Duke of Edinburgh's Awards	948	541
Go Karts SASU	3,827	1,739
Three Arrows SASU	463	124
Water Active Support Unit	3,605	3,851
Support and opportunities	20,678	260
Trek karts	918	300
International	4	35,555
Activities courses	657	518
Training	2,251	-
ACC Explorers expenses	57	-
ACC Network expenses	40	-
ACC Youth Awards/D of E	-	92
ACC Activities	154	-
DCC Adult Support	51	-
DCC Programmes	83	(17)
Activities teams meetings	8	-
Poacher International Jamboree	<u>(24,207)</u>	<u>24,207</u>
Programme event: Chiller	14,872	-
Youth Forum	160	-
Youth Commissioner expenses	59	-
Development expenses	1,359	-
Youth Awards	50	-
County Conference	<u>373</u>	<u>-</u>
	26,410	67,170

The Lincolnshire County Scout Council

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
Support costs		
Management		
Rent and rates	8,662	7,974
Insurance	370	1,516
Light and heat	380	310
Telephone	1,303	1,096
Post, print and stationery	505	889
Lincolnshire Show expenses	-	84
Small projects and equipment	358	235
Website costs	1,043	984
Online Scouting Manager costs	12,451	11,344
Foreign exchange differences	-	97
Sundry expenses	18	60
Freehold property depreciation	2,000	2,000
Improvements to property depreciation	200	225
Plant and machinery depreciation	5,657	5,025
Computer equipment depreciation	513	1,074
	<u>33,460</u>	<u>32,913</u>
Governance costs		
Wages	15,828	15,507
Pensions	294	278
Independent examination fees	1,950	1,902
Legal and professional fees	1,488	-
Accountancy fees	290	415
County Chairman expenses	-	65
County Secretary expenses	2,322	18
County Commissioner expenses	-	158
AGM costs	-	104
Training	926	12
	<u>23,098</u>	<u>18,459</u>
Total resources expended	<u>82,968</u>	<u>118,542</u>
Net (expenditure)/income	<u>(4,192)</u>	<u>4,063</u>

THE LINCOLNSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522395

Accounts



Scouts

Lincolnshire

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
The Lincolnshire County Scout Council

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Lincolnshire County Scout Council

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2020. 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).

OBJECTIVES AND ACTIVITIES

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Lincolnshire County Scout Council oversees Scouting activity in Lincolnshire.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council are contained in the reviews presented below by the Chairman of the Scout Council and by the County Commissioner.

Public benefit

The Lincolnshire County Scout Council meets the Charity Commission's public benefit criteria both under the advancement of education and the advancement of citizenship and community development.

Grantmaking

Grant applications are assessed by the Finance Committee on an individual basis and are then forwarded to the County Executive for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund.

Grants are also awarded from the International Opportunities Fund to promote participation in international events. A panel of assessors reviews applications against a published set of criteria and can award sums of up to £500 without further authority.

Volunteers

The charity is reliant mainly upon its volunteers for the work it does on a day to day basis. Although volunteers are reimbursed for expenses incurred if requested, the value of their time is not measured.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Report of the Chairman

In spite of Lockdown restrictions, the Trustees have met virtually throughout the year and the committees have functioned in line with Government Guidelines. We have three committees, Appointments, Governance and Finance and thanks must go to all those who have served on those committees during the year.

One of the areas identified as needing developing was the Lincolnshire County Scout Council position regarding everything Digital. Our IT Committee has blossomed into a separate Digital SASU (Scout Active Support Unit) which has the wide remit of aligning all our Digital Communications. This SASU has worked incredibly hard over the past year as the areas covered include GDPR, Website, Social Media, Communications, Office 365 and your Exec would like to thank all of those who have and continue to contribute to the SASU.

From a Governance perspective we now have SASU agreements in place and a mechanism for ensuring they are updated annually which was identified in the past as a risk. We look forward to restrictions easing and SASU's being able to operate near normal.

Hopefully we can all look to life settling down in the coming months.

Report of the County Commissioner

The past year has been one of challenge and change for Lincolnshire Scouts, but whilst the COVID pandemic has created huge challenges, and had a significant negative impact on many people's lives, our adults and young people have demonstrated remarkable resilience, creativity and adaptability. We have seen many adjust to scouting at home and online via zoom, learning many new skills to achieve this. This has led to developing many new programme ideas, content and games, and leaders have shared these across social media to support their fellow leaders.

Many, many badges have been achieved and top awards, despite these challenges, and we have seen some outstanding examples where members of Lincolnshire Scouts have made a real impact supporting their local communities. This has been by simple acts of kindness to neighbours and local care homes, to huge fundraising efforts, all demonstrating the values of Scouting and the positive impact Scouting continues to have.

Virtual Group and District Camps have been greatly attended and brilliant fun, often providing outstanding opportunities for families to all get involved together and share memorable experiences. For a short period we were able to get back to face to face Scouting and many groups were able to take that step, before we entered lockdown again. We saw hikes and expeditions take place and were even able to get back on the water and go kayaking. Doing this safely and defensibly has meant that our Adults have written many additional risk assessments and Districts have provided great support in enabling this to happen and approving them in a timely way.

Early in 2021 the County Commissioner's Challenge was launched and is available to be completed during the year and a Lincolnshire Goes Live Virtual Adult Development Event is in planning for May with over 25 different workshops, social activities and formal training inputs.

With Census at the start of 2021 we have seen a drop in membership of approximately 25% overall. There is a hope that many of the young person loss will bounce back quickly once we are able to return to face to face Scouting again. There were some positive examples of this starting to happen in the short period some groups returned to face to face in the last year so this is a positive sign. The bigger challenge in many respects will be the recruitment of more adult volunteers and this will need to be a key priority and focus for much of the coming year.

With the loss of membership over the past year has come a significant reduction in income. However we are fortunate that we are in a strong financial position with reserves in place that we can draw on. Initially we launched a Covid Hardship Fund to support groups to meet membership and rental costs as well as other overheads. This fund was renamed the Support and Opportunities Fund with forward looking plans to support the delivery of a quality programme for young people, as a means to help rebuild membership and participation in Scouting as Covid restrictions are relaxed.

Many Scout Groups and Districts across the County have been very fortunate to be able to take advantage of the Retail and Hospitality Grants from the government as well and this has made a huge difference in covering overheads and undertaking essential maintenance and improvements ready for Scouting to return to face to face.

Whilst there are many unknowns for the coming year and we need to take things one step at a time, all efforts will be made to support recovery and regrowth of our young people and adult membership, as well as enable everyone to get back to face to face Scouting when we are able to. We know we will need to take small steps but hope that the coming Summer enables us to get back camping in small groups and in the Autumn we anticipate seeing the start of Squirrels - our new early years provision.

There have been many changes in the County team and recruitment into roles to support the key priorities for the coming year, one which despite ongoing challenges, will hopefully create great opportunities for us to continue to grow and develop our Scouting offer to young people across the County.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Financial position

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

An annual budget is prepared and approved each year and compared against actual figures on a regular basis throughout the year. There are also individual budget holders who submit budgets for their own operational areas and their actual figures are monitored against those budgets.

The charity's primary source of income is through the raising of membership fees which it also collects on behalf of The Scout Association, its parent organisation. Membership fee income for the County is therefore based on member numbers and the fee per member.

Income is also raised for specific events and is then spent on those events. Where income is received and/or expenditure is spent in one financial year for an event taking place in the next financial year then these balances are carried forward to the year in which the event takes place.

Expenditure comprises a level of head office costs which remains relatively fixed, irrespective of member numbers and the level of activities, and direct expenditure on a wide variety of member and leader events. These events are normally budgeted to be breakeven after allowing for some contingency expenses. They often result in modest surpluses which are generally applied to enhancing future activities in the operational areas in which they arose.

Each of the SASUs (Scout Active Support Units) of the charity is required to maintain adequate financial records and these records are included in the County accounts. The County now has the ability to keep individual budget holders abreast of the financial position of each of their units.

Financial position

For the year ended 31 March 2021 membership fee income was based on member numbers at the beginning of 2020, before the impact of Covid 19 was felt. As a consequence membership fee income for the year was largely unaffected by the pandemic. Fee income rose by 8.8% to £60,998 (2020: £56,047) reflecting a small fall in member numbers but an increase in the fee per member.

However funds raised in respect of charitable activities in the year fell dramatically as the restrictions caused by Covid 19 hit the organisation and many events were cancelled or postponed. Charitable activities income fell to just £50,858 (2020: £416,233).

Whilst head office costs remained fairly constant, direct expenditure on charitable activities had a corresponding dramatic fall as events were cancelled. Overall expenditure fell to £118,542 (2020: £483,889).

Investment and other income, which was unaffected by Covid 19, rose slightly to £10,749 (2020: £8,391).

As a consequence of the above the net result for the charity was that it achieved a small surplus for the year of £4,063 (2020: deficit £3,218).

Investment policy

The Trustees deposit surplus funds of the charity in FSCS covered companies to ensure the maximum value and income from banking arrangements for surplus funds is obtained whilst maintaining a low level of risk. This policy continued in the year to 31 March 2021.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

In the opinion of the Trustees the only restricted fund relates to the Richard Shaw Fund.

The policy on reserves is to hold sufficient resources to continue the charitable activities of the county should membership income and fundraising activities fall short. The Trustees consider that the county should hold a sum equivalent to six months running costs which is approximately £50,000.

As at 31 March 2021, total reserves of the charity were £515,197 (2020: £511,134) of which £2,259 (2020: £2,777) was restricted and £512,938 (2020: £508,357) was unrestricted. Within unrestricted reserves, £140,628 (2020: £128,313) was for designated purposes as detailed in Note 15 of the financial statements.

During the years up to July 2016 there were reserves of £240,000 held from accumulated surpluses in case a county store/HQ was to be purchased. In June 2016 it was decided to rent a store to see how the concept of storing County, SASU or other equipment would operate, rather than taking the big leap of purchasing. The building was taken on a five year lease with a break option at three years. The arrangement has proved largely satisfactory and the lease has been extended for a minimum of a further three years. However, no final decision has been taken yet on the long term provision of storage facilities and pending a decision on this matter the reserves will continue to be held within general fund.

The charity has met its target of holding reserves.

Covid 19 Impact

Covid 19 has had a significant impact on the activities of the Scout movement generally and Lincolnshire County has been no exception. All face-to-face activity ceased in March 2020 and all planned activity in the new financial year was suspended.

Although Covid 19 did not affect the County's own membership fee income last year, the Executive was acutely aware of the financial strains the virus may have placed on many of the Districts and Groups within the county. It therefore established a Support and Opportunities Fund as a designated fund to provide financial support to those Districts and Groups. A total of £25,000 (2020: nil) has been transferred from general reserves to this designated fund in the year.

The charity's reserves in the year to 31 March 2021 were considered entirely adequate for this purpose, and it is precisely for unforeseen circumstances of this sort that the reserves were established in the first place.

Looking forward to the year ended 31 March 2022 the charity has assessed the ongoing impacts of Covid 19. Membership numbers have inevitably fallen because of the absence of face to face activities in the year and this has resulted in a loss of membership fee income, both at county level and within the Districts and Groups. The Executive has decided to allocate a further £25,000 from general reserves to the Support and Opportunities Fund in order to support any Groups under financial pressure and, perhaps more importantly, to give Groups the opportunity to deliver a broad range of activities again as face to face Scouting resumes.

Reserves are constantly under review and the Trustees are confident the charity will continue to be able to play a full role in supporting Scouting throughout the county.

FUTURE PLANS

Lincolnshire County Scout Council will be looking to increase our membership, following the impact of Covid 19, and to meet the targets advised by The Scout Association HQ.

As at the year-end "face to face" Scouting was in lockdown due to the coronavirus pandemic and the Trustees have taken steps to continue as an Executive with electronic meetings to follow government guidelines.

Over the past year, the impact of the pandemic has been to reduce youth and adult membership considerably, by approximately 25%. In response to this and to recover and re-grow, by retaining existing members and attracting new ones, the Executive have committed monies under the Support and Opportunities Fund for individuals, Groups, Districts and SASUs. This will support adult recruitment and development, and enable Groups to deliver engaging and exciting Scouting programmes across the County for Youth members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The County is a trust established under its rules which are common to all Scouts. The Charity Constitution has been under review by the Governance Committee and updated changes will be put to the Lincolnshire County Scout Council at the AGM in September 2020.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Organisational structure

The County is managed by the County Executive Committee, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the requirement to keep proper accounts.

The Executive Committee is split into 3 sub committees namely Appointments, Finance and Governance.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Executive Committee have identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- The financial and future implications of a large drop in numbers due to the coronavirus pandemic
- SASU (Scout Active Support Unit) relationships and agreements to be updated
- IT and County website updates,
- Large Scale Event - planning and control needed
- Adult Training is an area the county needs to strengthen.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

522395

Principal address

Lincolnshire County Scouts
Greetwell Place
2 Limekiln Way
Lincoln
LN2 4US

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Trustees: Ex Officio

J P Newlove		Office
E Compton	(resigned 01.11.2020)	County Chair
P D Williams	(appointed 27.09.2020)	County Commissioner
S C Burt		County Treasurer
V Clipson	(resigned 01.02.2021)	County Secretary
A L Gilbert	(appointed 01.11.2020)	County Youth Commissioner
E Broome	(appointed 01.02.2021)	County Commissioner
		County Youth Commissioner

Trustees: Elected

M G Cejer	(resigned 27.09.2020)
R Fall	
K M C Compton	
D J Sylvester	
R W Arden	
C Grieg	(appointed 27.09.2020)
R Harvey	(appointed 27.09.2020)

Trustees: Nominated

R H Dennis	(resigned 27.09.2020)	County Deputy Chair
S E Newbatt		
A R Parker		
I Kingdom	(appointed 19.05.2020)	
C Burt	(appointed 27.09.2020)	
A V Baxter		
H P Nelson		

Trustees: Voice of Young People

A C MacDonald	(resigned 27.09.2020)
S R Johnson	
K Stewart	(appointed 27.09.2020)

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Santander PLC
Bridle Road
Bootle
L30 4GB

County Registration Number

133/0

Approved by order of the board of trustees on 30 June 2021 and signed on its behalf by:



Jerry Newlove (Jul 4, 2021 04:50 GMT+1)

J P Newlove - Trustee

**Independent Examiner's Report to the Trustees of
The Lincolnshire County Scout Council**

Independent examiner's report to the trustees of The Lincolnshire County Scout Council

I report to the charity trustees on my examination of the accounts of The Lincolnshire County Scout Council (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Sewell (Jul 6, 2021 12:38 GMT+1)

James Sewell
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

30 June 2021

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,998	-	60,998	56,047
Charitable activities					
Global Adventure		-	-	-	2,480
Go Karts		-	-	-	8,088
Scouting activities		49,891	-	49,891	400,688
Training & Support		967	-	967	4,977
Investment income	2	5,749	-	5,749	3,391
Other income		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		122,605	-	122,605	480,671
EXPENDITURE ON					
Charitable activities					
Go Karts	3	2,642	-	2,642	6,104
Scouting activities		103,655	-	103,655	462,603
Training & Support		11,727	518	12,245	15,154
Development		-	-	-	28
CORE - to allocate		-	-	-	-
Total		<u>118,024</u>	<u>518</u>	<u>118,542</u>	<u>483,889</u>
NET INCOME/(EXPENDITURE)		4,581	(518)	4,063	(3,218)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>508,357</u>	<u>2,777</u>	<u>511,134</u>	<u>514,352</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>512,938</u></u>	<u><u>2,259</u></u>	<u><u>515,197</u></u>	<u><u>511,134</u></u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	109,255	-	109,255	117,578
Investments	10	<u>50</u>	<u>-</u>	<u>50</u>	<u>33</u>
		109,305	-	109,305	117,611
CURRENT ASSETS					
Debtors	11	9,610	-	9,610	22,433
Investments	12	267,251	-	267,251	280,671
Cash at bank		<u>266,801</u>	<u>2,259</u>	<u>269,060</u>	<u>309,085</u>
		543,662	2,259	545,921	612,189
CREDITORS					
Amounts falling due within one year	13	(140,029)	-	(140,029)	(218,666)
NET CURRENT ASSETS					
		<u>403,633</u>	<u>2,259</u>	<u>405,892</u>	<u>393,523</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>512,938</u>	<u>2,259</u>	<u>515,197</u>	<u>511,134</u>
NET ASSETS					
		<u><u>512,938</u></u>	<u><u>2,259</u></u>	<u><u>515,197</u></u>	<u><u>511,134</u></u>
FUNDS					
Unrestricted funds	14			512,938	508,357
Restricted funds				<u>2,259</u>	<u>2,777</u>
TOTAL FUNDS					
				<u><u>515,197</u></u>	<u><u>511,134</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2021 and were signed on its behalf by:

P Williams
P Williams (Jul 6, 2021 12:11 GMT+1)

P D Williams - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements 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 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.

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

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of support costs

Support costs relate to the management of the charity and support of Scouting activities throughout the scout county of Lincolnshire.

Where support costs cannot be directly allocated to a specific project they are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

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	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

Fixed assets with a value of £250 and above are capitalised.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are reviewed regularly and are shown in the financial statements at their year end market value.

Income received on investments is available for distribution by the Trustees in line with the objectives of the Charity and is accordingly shown as unrestricted income in the Statement of Financial Activities.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>5,749</u>	<u>3,391</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Go Karts	1,739	903	2,642
Scouting activities	64,838	38,817	103,655
Training & Support	<u>593</u>	<u>11,652</u>	<u>12,245</u>
	<u>67,170</u>	<u>51,372</u>	<u>118,542</u>

4. GRANTS PAYABLE

	2021	2020
	£	£
Scouting activities	-	12,287
Training & Support	<u>-</u>	<u>143</u>
	<u>-</u>	<u>12,430</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Individuals	<u>-</u>	<u>12,430</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Go Karts	425	478	903
Scouting activities	20,999	17,818	38,817
Training & Support	<u>11,489</u>	<u>163</u>	<u>11,652</u>
	<u>32,913</u>	<u>18,459</u>	<u>51,372</u>

6. INDEPENDENT EXAMINERS REMUNERATION

Accountancy and independent examination fees have been incurred in the year as follows:

	2021	2020
	£	£
Independent examination	1,920	1,890
Other accountancy services	<u>397</u>	<u>342</u>
	<u>2,317</u>	<u>2,196</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for their role as a trustee of the charity.

During the year ended 31 March 2021, S C Burt received remuneration of £15,507 (2020: £14,602) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2021, 3 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £228 (2020: £4,349). The nature of the reimbursed expenses were travel, post and stationery costs.

Amounts were received from 2 Trustees totalling £324 in respect of the sale of tents originally purchased for the jamboree and subsequently advertised for sale to all Lincolnshire Scout members.

8. STAFF COSTS

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

	<u>2021</u>	<u>2020</u>
County Secretary	1	1

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

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	<u>100,000</u>	<u>11,248</u>	<u>101,675</u>	<u>14,285</u>	<u>227,208</u>
DEPRECIATION					
At 1 April 2020	4,000	588	92,343	12,699	109,630
Charge for year	<u>2,000</u>	<u>225</u>	<u>5,025</u>	<u>1,073</u>	<u>8,323</u>
At 31 March 2021	<u>6,000</u>	<u>813</u>	<u>97,368</u>	<u>13,772</u>	<u>117,953</u>
NET BOOK VALUE					
At 31 March 2021	<u>94,000</u>	<u>10,435</u>	<u>4,307</u>	<u>513</u>	<u>109,255</u>
At 31 March 2020	<u>96,000</u>	<u>10,660</u>	<u>9,332</u>	<u>1,586</u>	<u>117,578</u>

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2020	33
Additions	<u>17</u>
At 31 March 2021	<u>50</u>
NET BOOK VALUE	
At 31 March 2021	<u>50</u>
At 31 March 2020	<u>33</u>

There were no investment assets outside the UK.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. FIXED ASSET INVESTMENTS - continued

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2020: 33%) of the share capital in Poacher Trading Limited. E Compton and A Gilbert held positions as trustees in the year and have also been directors in Poacher Trading Limited during the same period.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2021 (2020: £nil).

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	-	1,275
Other debtors	400	600
Prepayments and accrued income	<u>9,210</u>	<u>20,558</u>
	<u><u>9,610</u></u>	<u><u>22,433</u></u>

Other debtors includes amounts prepaid towards camps and events occurring after the year end totalling £4,791 (2020: £17,596).

12. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Unlisted investments	57,538	73,109
Bonds	<u>209,713</u>	<u>207,562</u>
	<u><u>267,251</u></u>	<u><u>280,671</u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,412	3,492
Taxation and social security	84	95
Other creditors	<u>138,533</u>	<u>215,079</u>
	<u><u>140,029</u></u>	<u><u>218,666</u></u>

Deferred Income

Income has been deferred where the charity is not entitled to spend the funds until a date specified after the year end.

	At 1.4.20	Amounts released	Amounts deferred	At 31.3.21
	£	£	£	£
International trips	31,007	(31,007)	-	-
UK camps and events	335	-	-	335
Membership fees	172,016	(172,016)	135,562	135,562
Training	-	-	45	45
Grants	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
	<u><u>203,858</u></u>	<u><u>(203,023)</u></u>	<u><u>135,607</u></u>	<u><u>136,442</u></u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	380,043	21,267	(29,000)	372,310
Designated fund: Global Adventure	6,457	-	-	6,457
Designated fund: Go karts	15,258	(1,740)	-	13,518
Designated fund: Training	8,782	-	-	8,782
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	8,621	96	-	8,717
Designated fund: Development	11,973	-	-	11,973
Designated fund: International Activities	-	1,564	-	1,564
Designated fund: International Opportunities	713	-	4,000	4,713
Designated fund: Three Arrows SASU	945	(124)	-	821
Poacher International Jamboree	73,109	(15,571)	-	57,538
Designated fund: Water Active Support Unit	2,456	(651)	-	1,805
Designated fund: Support and Opportunities	-	(260)	25,000	24,740
	<u>508,357</u>	<u>4,581</u>	-	<u>512,938</u>
Restricted funds				
Richard Shaw	2,777	(518)	-	2,259
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>511,134</u>	<u>4,063</u>	-	<u>515,197</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,714	(51,447)	21,267
Designated fund: Go karts	(1)	(1,739)	(1,740)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	637	(541)	96
Designated fund: International Activities	37,419	(35,855)	1,564
Designated fund: Three Arrows SASU	-	(124)	(124)
Poacher International Jamboree	8,636	(24,207)	(15,571)
Designated fund: Water Active Support Unit	3,200	(3,851)	(651)
Designated fund: Support and Opportunities	-	(260)	(260)
	<u>122,605</u>	<u>(118,024)</u>	<u>4,581</u>
Restricted funds			
Richard Shaw	-	(518)	(518)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>122,605</u>	<u>(118,542)</u>	<u>4,063</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	383,885	5,361	(9,202)	380,044
Designated fund: Global Adventure	3,978	2,479	-	6,457
Designated fund: Go karts	10,876	4,382	-	15,258
Designated fund: Training	9,192	(410)	-	8,782
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	6,447	2,173	-	8,620
Designated fund: Development	11,973	-	-	11,973
Designated fund: International Activities	11,343	(7,545)	(3,798)	-
Designated fund: International Opportunities	-	(12,287)	13,000	713
Designated fund: Three Arrows SASU	629	316	-	945
Poacher International Jamboree	73,109	-	-	73,109
Designated fund: Water Active Support Unit	-	2,456	-	2,456
	511,432	(3,075)	-	508,357
Restricted funds				
Richard Shaw	2,920	(143)	-	2,777
	514,352	(3,218)	-	511,134

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,554	(81,193)	5,361
Designated fund: Global Adventure	2,479	-	2,479
Designated fund: Go karts	8,088	(3,706)	4,382
Designated fund: Training	3,537	(3,947)	(410)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	15,372	(13,199)	2,173
Designated fund: International Activities	360,907	(368,452)	(7,545)
Designated fund: International Opportunities	-	(12,287)	(12,287)
Designated fund: Three Arrows SASU	600	(284)	316
Designated fund: Water Active Support Unit	3,134	(678)	2,456
	480,671	(483,746)	(3,075)
Restricted funds			
Richard Shaw	-	(143)	(143)
	480,671	(483,889)	(3,218)

Designated fund: Global Adventure

This is an activity team which attends events and takes equipment to run activities for participants. Income is the amounts they receive from events and expenditure is the costs incurred for staff to stay on site.

Designated fund: Go karts

This is a Scout Active Support Unit which runs Go Karting at events and at weekends throughout the summer. Income is generated from this and expenditure is in relation to building and repairing the karts and transporting staff and karts to sites.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Designated fund: Training

This is set aside for Lincolnshire County Scout Council to run training events for volunteers and Young Leaders in Lincolnshire Scouting.

Designated fund: Beavers, Cubs, Scouts, Explorers & D of E

The funds designated have been received towards events specific to younger participants in Lincolnshire Scouting and the expenditure is on running these events. There are multiple events during each year and therefore the amounts received, spent and held in reserves will fluctuate.

Designated fund: Development

This is an amount designated for the purposes of offering more and better activities within Scouting in Lincolnshire where there are relatively small costs to do so.

Designated fund: International Activities

There are multiple international events each year which are each budgeted to be breakeven or to make a small surplus. The actual surpluses, and sometimes deficits, on these events are accumulated in this fund. Any balances in the fund may be used to cover miscellaneous purchases and expenses for the benefit of future international events.

Designated fund: International Opportunities

This fund is intended to promote participation in international events by members of the Lincolnshire scouting community. It is funded by an annual transfer from the General reserve and is utilised through grants to individual members or groups in respect of specific international events.

Designated fund: Three Arrows SASU

This team operates a survival skills base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to repairing tools, purchasing consumables for the skills and travel for volunteers attending.

Designated: Poacher International Jamboree

This amount is a third of the reserves held within the Poacher joint venture accounts and is held in a separate Poacher bank account. Should Poacher cease to run, the reserves would be distributed.

Restricted fund: Richard Shaw

This fund was set up by a previous County Commissioner and the fund is restricted. Requests are submitted to R Shaw to spend the funds.

Transfers between funds

International

Each year the County Executive agrees an amount to be transferred from general reserves to an international fund to assist with the promotion of international events. In the year ended 31 March 2021 the amount transferred was £4,000 (2020: £4,000).

Support and Opportunities Fund

This fund has been set up with two phases of use:

- 1) Support to groups during the Covid-19 pandemic in paying census and providing digital Scouting
- 2) Ongoing financial support to units to improve programmes and grow the membership numbers

An amount of £25,000 was agreed to be set aside for this fund from the general reserves.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. RELATED PARTY TRANSACTIONS

The Scout Association

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules".

During the year the charity collected £161,823 (2020: £150,590) in membership subscription on behalf of The Scout Association. There were no amounts due at the year end.

If Lincolnshire County Scout Council should cease to operate, The Scout Association will take title of the charity's funds.

Market Rasen Scout Group

Market Rasen Scout Group is overseen by The Lincolnshire County Scout Council and as at 31 March 2021 there is a balance due to be repaid to the charity of £400 (2020: £600).