



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

EAST LANCASHIRE COUNTY SCOUT COUNCIL

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

CHARITY INFORMATION

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

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

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

Trustees

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

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

Aims

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

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

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

Reserves

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

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

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

Going concern

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

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

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

Statement of Trustees' Responsibilities

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

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

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

M Hides – Chairman

A Patton – Treasurer

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

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

Respective responsibilities of trustees and examiner

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

Basis of independent examiners report

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

Independent examiners statement

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

- the accounting records were not kept in accordance with section 10 of the act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Steven A Smith ACA
Independent Examiner

25 June 2021

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

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

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

M Hides – Chairman

A Patton – Treasurer

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

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

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

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

1. Accounting Policies

Basis of preparing the financial statements

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

Going concern

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

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

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

Income

Income is recognised in these accounts when receivable.

Depreciation

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

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

Stock

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

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

Grants

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

2. Fixed Assets

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

3. Creditors: amounts falling due within one year

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

4. Donations

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

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

5. Trustees Expenses

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

6. Bowley Campsite and Training Centre

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

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