



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

EAST LANCASHIRE COUNTY SCOUT COUNCIL

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For the Year Ended 31 March 2022**

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

CHARITY INFORMATION

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

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

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

Trustees

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

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

Aims

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

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

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

Reserves

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

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

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

Going concern

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

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

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

Statement of Trustees' Responsibilities

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

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

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

M Hides – Chairman

A Patton – Treasurer

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

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

Respective responsibilities of trustees and examiner

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

Basis of independent examiners report

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

Independent examiners statement

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

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

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

Steven A Smith ACA
Independent Examiner

1 July 2022

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

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

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

M Hides – Chairman

A Patton – Treasurer

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

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

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

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

1. Accounting Policies

Basis of preparing the financial statements

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

Going concern

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

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

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

Income

Income is recognised in these accounts when receivable.

Depreciation

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

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

Stock

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

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

Grants

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

2. Fixed Assets

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

3. Creditors: amounts falling due within one year

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

4. Donations

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

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

5. Trustees Expenses

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

6. Bowley Campsite and Training Centre

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

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