



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

EAST LANCASHIRE COUNTY SCOUT COUNCIL

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

CHARITY INFORMATION

President: -

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

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

Independent Examiner: Steven A Smith ACA

Bankers: Barclays Bank Plc
Marsden Building Society

Registered Charity: 521711

Scout Association Registered No: 128

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

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

Trustees

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

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

Aims

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

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

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

Reserves

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

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

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

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

Going concern

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

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

Statement of Trustees' Responsibilities

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

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

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

M Hides – Chairman

A Patton – Treasurer

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

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

Respective responsibilities of trustees and examiner

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

Basis of independent examiners report

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

Independent examiners statement

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

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

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

Steven A Smith ACA
Independent Examiner

20 June 2023

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

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

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

M Hides – Chairman

A Patton – Treasurer

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

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

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

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

1. Accounting Policies

Basis of preparing the financial statements

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

Going concern

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

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

Income

Income is recognised in these accounts when receivable.

Depreciation

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

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

Stock

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

Grants

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

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

2. Fixed Assets

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

3. Creditors: amounts falling due within one year

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

4. Donations

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

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

5. Trustees Expenses

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

6. Bowley Campsite and Training Centre

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

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