



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

EAST LANCASHIRE COUNTY SCOUT COUNCIL

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

CHARITY INFORMATION

President:	-	
Trustees:	M Vercoe C Taylor R Mason A Patton C Brown L Duxbury A Fielding C Fishwick L Fishwick I Macdonald C Thomas C Whiston P Whitehead	Chair Lead Volunteer Youth Lead Treasurer
County Secretary:	M Walton	
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 2024**

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, held office due to their membership of the County Executive Committee.

With effect from the 2024 annual general meeting there will be changes to the Trustee Board including membership and term limits. The Board will consist of Ex-officio Trustees, Appointed Trustees and Co-opted Trustees. Appointed Trustees will be appointed by vote at the annual general meeting following an open selection process. Full information can be found at: <https://eastlancashirescouts.org.uk/downloads/2024-trustees/Open%20Selection%20Process%20Guide%20v1.0.pdf>

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 the 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 need 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 to 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 2024**

Going concern

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 2024 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 25 June 2024 and signed on their behalf:

M Vercoe – Chair

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 2024, 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

Dated: 9 July 2024

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	£	2024 £	£	2023 £
Fixed Assets					
Tangible Fixed Assets	2		148,484		155,417
Current Assets					
Stock		575		950	
Debtors and prepayments	3	17,602		24,225	
Cash at bank and in hand		222,719		203,623	
		<u>240,896</u>		<u>228,798</u>	
Current Liabilities					
Creditors: amounts falling due within one year	4	<u>882</u>		<u>6,458</u>	
			240,014		222,340
			<u>388,498</u>		<u>377,757</u>
FUNDS					
General Funds			351,305		325,654
Restricted Funds			37,193		52,103
Total Funds			<u>388,498</u>		<u>377,757</u>

Approved by the trustees on 25 June 2024 and signed on their behalf:

M Vercoe – Chair

A Patton – Treasurer

EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 General Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES					
Membership subscriptions	5	35,338	-	35,338	33,041
Interest received		3,676	382	4,058	236
Donations	6	2,725	-	2,725	306
Jamborees and expeditions		-	47,977	47,977	121,747
Friends of Bowley - 500 Club		-	290	290	-
Sundry income		650	30	680	2,666
Surplus on Bowley	8	15,441	-	15,441	20,386
Total incoming resources		57,830	48,679	106,509	178,382
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		85	63,480	63,565	120,967
Friends of Bowley - 500 Club prizes		-	100	100	-
Friends of Bowley		402	9	411	-
Activities and training		2,821	-	2,821	4,912
Staff costs		7,062	-	7,062	6,716
Development Days		1,372	-	1,372	-
IT costs		914	-	914	782
Stationery and telephone		1,695	-	1,695	1,216
Insurance		1,767	-	1,767	1,906
Loan interest		158	-	158	20
Sundry expenditure		1,219	-	1,219	1,670
Depreciation		12,386	-	12,386	12,906
		29,881	63,589	93,470	151,095
Administration Expenses					
Professional fees		844	-	844	2,381
Meeting expenses		297	-	297	-
Officials' expenses	7	1,157	-	1,157	797
		2,298	-	2,298	3,178
Total Resources Expended		32,179	63,589	95,768	154,273
Net Incoming Resources		25,651	-	25,651	24,109
Net Resources Expended		-	14,910	14,910	-
Transfer between funds		-	-	-	-
Total Funds Brought Forward		325,654	52,103	377,757	353,648
Total Funds Carried Forward		351,305	37,193	388,498	377,757

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
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 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

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 2024**

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2023	297,525	168,270	23,000	488,795
Additions	-	5,453	-	5,453
Disposals	5,000	-	-	5,000
31 March 2024	<u>292,525</u>	<u>173,723</u>	<u>23,000</u>	<u>489,248</u>
Depreciation				
1 April 2023	177,599	134,247	21,532	333,378
For Year	6,916	5,103	367	12,386
On Disposals	5,000	-	-	5,000
31 March 2024	<u>179,515</u>	<u>139,350</u>	<u>21,899</u>	<u>340,764</u>
Net Book Value				
31 March 2024	<u>113,010</u>	<u>34,373</u>	<u>1,101</u>	<u>148,484</u>
31 March 2023	<u>119,926</u>	<u>34,023</u>	<u>1,468</u>	<u>155,417</u>

3. Debtors and prepayments

	2024 £	2023 £
Bowley site fees	10,505	20,300
Prepaid expenses	7,101	3,925
	<u>17,602</u>	<u>24,225</u>

4. Creditors: amounts falling due within one year

	2024 £	2023 £
Other loan	-	1,000
Membership fees	-	-
Other creditors and accrued expenses	882	5,548
	<u>882</u>	<u>6,548</u>

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Membership Fees

	2024	2023
	£	£
Received from Districts	127,858	117,146
Less - Paid to Scout Headquarters	91,235	82,903
Less - Rebate returned to Districts	<u>1,285</u>	<u>1,202</u>
County Levy	<u><u>35,338</u></u>	<u><u>33,041</u></u>

6. Donations

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

7. Trustees Expenses

The trustees do not receive any remuneration. The trustees claimed £1,006 for reimbursement of travelling expenses during the year (2023 - £797).

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2024 consisted:

	£	2024 £	£	2023 £
Income				
Camp Site Fees		83,296		75,878
Trident		15,000		13,756
Donations		2,710		-
Christmas experience		1,881		996
Sundry income		-		30
		<u>102,887</u>		<u>90,660</u>
Expenditure				
Staff costs	10,022		6,881	
Instructors	5,478		7,935	
Training	334		-	
Expenses	432		-	
Volunteer's refreshments	692		-	
Tractor costs	2,281		2,077	
Light, heat and water	17,455		18,820	
Stationery and telephone	1,366		543	
Insurance	16,589		16,419	
Professional fees	954		-	
Cleaning and refuse	8,908		9,630	
Repairs and maintenance	23,477		6,971	
Activities & equipment	1,060		948	
Sundry expenses	<u>739</u>		<u>1,736</u>	
		<u>89,787</u>		<u>71,960</u>
		13,100		18,700
Bowley Trader		2,341		1,686
Surplus for year		<u><u>15,441</u></u>		<u><u>20,386</u></u>