



EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

EAST LANCASHIRE COUNTY SCOUT COUNCIL

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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

CHARITY INFORMATION

President: -

Trustees: M Vercoe Chair
C Taylor Lead Volunteer
R Mason Youth Lead
A Patton Treasurer
C Fishwick
C Thomas

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 2025**

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,

The Trustee Board consists of Ex-officio Trustees, Appointed Trustees and Co-opted Trustees. Appointed Trustees are appointed by vote at the annual general meeting following on open selection process. Full information can be found at: <https://eastlancshirescouts.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 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, staff and volunteers, the trustees continue to review the operating structure, development, resources, income generation and costs of Bowley. Considerable expenditure has taken place this year having been identified as necessary to maintain and improve the structure of the site and to continue to improve facilities and activities offered. This has had the expected, anticipated, draw on the Charities reserves. The review is ongoing.

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025 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 9th July 2025 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 2025, which are set out on pages 5 to 10.

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: 11th July 2025

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	£	2025 £	£	2024 £
Fixed Assets					
Tangible Fixed Assets	2		141,371		148,484
Current Assets					
Stock		989		950	
Debtors and prepayments	3	10,756		17,602	
Cash at bank and in hand		145,036		221,169	
		<u>156,781</u>		<u>239,721</u>	
Current Liabilities					
Creditors: amounts falling due within one year	4	<u>77,770</u>		<u>882</u>	
			79,011		238,839
			<u>220,382</u>		<u>387,323</u>
Creditors: amounts falling due after more than one year					
Other loan			20,000		-
			<u>200,382</u>		<u>387,323</u>
FUNDS					
General Funds			178,278		350,130
Restricted Funds			22,104		37,193
Total Funds			<u><u>200,382</u></u>		<u><u>387,323</u></u>

Approved by the trustees on 9th July 2025 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 2025

	Note	2025 General Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Membership subscriptions	5	37,826	-	37,826	35,338
Interest received		3,596	-	3,596	4,058
Donations	6	179	-	179	2,725
Jamborees and expeditions		-	9,834	9,834	47,977
Friends of Bowley		-	1,340	1,340	290
Sundry income		467	-	467	680
Surplus on Bowley	8	-	-	-	14,266
Total incoming resources		42,068	11,174	53,242	105,334
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		-	25,105	25,105	63,565
Friends of Bowley - 500 Club prizes		-	622	622	100
Friends of Bowley		-	-	-	411
Deficit on Bowley		186,616	-	186,616	-
Activities and training		1,662	-	1,662	2,821
Staff costs		3,734	-	3,734	7,062
Development Days		4,255	-	4,255	1,372
IT costs		1,124	-	1,124	914
Stationery and telephone		1,924	-	1,924	1,695
Insurance		1,200	-	1,200	1,767
Loan interest		298	-	298	158
Sundry expenditure		286	102	388	1,219
Depreciation		12,583	-	12,583	12,386
		213,682	25,829	239,511	93,470
Administration Expenses					
Professional fees		125	-	125	844
Meeting expenses		500	-	500	297
Officials' expenses	7	47	-	47	1,157
		672	-	672	2,298
Total Resources Expended		214,354	25,829	240,183	95,768
Net Incoming Resources		-	-		9,566
Net Resources Expended		(172,286)	(14,655)	(186,941)	-
Transfer between funds		434	(434)	-	-
Total Funds Brought Forward		350,130	37,193	387,323	377,757
Total Funds Carried Forward		178,278	22,104	200,382	387,323

The notes on pages 7 to 10 form part of these accounts
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**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
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 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 2025**

2. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2024	292,525	173,723	23,000	489,248
Additions	-	1,570	3,900	5,470
Disposals	-	-	-	-
31 March 2025	<u>292,525</u>	<u>175,293</u>	<u>26,900</u>	<u>494,718</u>
Depreciation				
1 April 2024	179,515	139,350	21,899	340,764
For Year	6,916	5,392	275	12,583
On Disposals	-	-	-	-
31 March 2025	<u>186,431</u>	<u>144,742</u>	<u>22,174</u>	<u>353,347</u>
Net Book Value				
31 March 2025	<u>106,094</u>	<u>30,551</u>	<u>4,726</u>	<u>141,371</u>
31 March 2024	<u>113,010</u>	<u>34,373</u>	<u>1,101</u>	<u>148,484</u>

3. Debtors and prepayments

	2025 £	2024 £
Bowley site fees	581	10,505
County Camp fees	5,055	-
Prepaid expenses	<u>5,120</u>	<u>7,101</u>
	<u>10,756</u>	<u>17,602</u>

4. Creditors: amounts falling due within one year

	2024 £	2023 £
Membership fees	32,631	-
County Camp expenditure	32,600	-
Other creditors and accrued expenses	<u>12,539</u>	<u>882</u>
	<u>77,770</u>	<u>882</u>

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Membership Fees

	2025	2024
	£	£
Received from Districts	142,364	127,858
Less - Paid to Scout Headquarters	(103,163)	(91,235)
Less - Rebate returned to Districts	<u>(1,375)</u>	<u>(1,285)</u>
County Levy	<u>37,826</u>	<u>35,338</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 £47 for reimbursement of travelling expenses during the year (2024 - £1,006).

**EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2025 consisted:

	£	2025 £	£	2024 £
Income				
Camp Site Fees		60,824		83,296
Trident		15,000		15,000
Grants and donations		5,480		2,710
Christmas experience		3,526		1,881
		<u>84,830</u>		<u>102,887</u>
Expenditure				
Staff costs	46,118		10,022	
Instructors	5,251		5,478	
Training	30		334	
Expenses	-		432	
Volunteer's refreshments	1,920		692	
Tractor costs	4,733		2,281	
Light, heat and water	46,851		17,455	
Stationery and telephone	2,099		1,366	
Insurance	16,965		16,589	
Professional fees	338		954	
HR and Health & Safety consultancy	10,759		-	
Cleaning and refuse	5,887		8,908	
Repairs, maintenance and refurbishment	131,804		23,477	
Activities & equipment	2,710		1,060	
Sundry expenses	691		739	
		<u>276,156</u>		<u>89,787</u>
		(191,326)		<u>13,100</u>
Bowley Trader				
Sales	7,779			
Cost of Sales	<u>3,069</u>	4710		1,166
(Deficit)/Surplus for year		<u>(186,616)</u>		<u>14,266</u>