Scouts
East Lancashire

ANNUAL REPORT

2025-2026





Scouts
East Lancashire

More Than Adventure

This year marked the conclusion of our Road to 2026 strategy, first set in 2023 with a clear aim: to give more direct support to grassroots volunteers and help more young people benefit from great Scouting across East Lancashire.

This year can be summarised in three words - “More Than Adventure” - and those words reflect what Scouts means in communities across East Lancashire: a place to belong, a chance to grow, opportunities to learn skills for life, and experiences that help young people become more confident, capable and connected.

Across the year, that theme has been seen in our growing membership, the dedication of our volunteers, the development of Bowley International Scout Centre, our community impact work, and the exciting opportunities young people are taking at home and overseas.

In the last year, youth membership across East Lancashire has grown by 4.5%. This has been driven most strongly by a 44.5% increase in Squirrels, with more than 250 young people aged 4 and 5 now taking part in weekly activities. We have also seen growth in Scouts, up 2.5%, and Explorer Scouts, up 1.8%.

Overall, total membership has increased by 2.46%, and we have welcomed an additional 90 volunteers over the last 12 months. Frontline volunteer numbers have broadly remained stable, showing that our recruitment and retention work is helping to support the young people already involved in Scouts, while also reminding us that continued growth and development remain essential if we are to meet our ambitions for the future.

These are our strongest membership numbers since the COVID-19 pandemic, and they show that Scouting, delivered locally across our County, is needed as much as ever. Growth matters because every new section, every new volunteer and every new place means more young people can access friendship, adventure, skills, and support.

Our volunteers make Scouting possible. They are the people who turn plans into programmes, camps into memories and opportunities into skills for life. This year, we have spent significant time recognising their service and achievements, presenting length of service and good service awards marking a combined 425 years of service.

In addition, we have awarded 11 Chief Scout's Commendations for Good Service, 12 Awards for Merit, 5 Bars to the Award for Merit, 12 Silver Acorns and 10 Silver Wolves. We have also supported volunteers to complete their adult learning, including the award of 4 Wood Badges, and 250 people have completed First Response courses as well as maintaining high levels of safety, safeguarding and DBS compliance over the last 12 months. Alongside this, our volunteers now hold 164 Nights Away Permits (more than two per Group), and 93 activity permits, helping young people access safe, adventurous and high-quality experiences.



In June, it was East Lancashire's turn to nominate a volunteer for the Silver Challenge Cup. The Cup has a proud legacy, first awarded in 1909 by the Lancashire Fusiliers for excellence in Scouting, and has come to symbolise outstanding service, leadership and courage. This year, we awarded the Cup to Michael Grime of Darwen District, recognising his quiet determination, practical approach and more than 35 years of service to the people of Darwen. Congratulations, Mick.



On 19 April, we held a County Awards Ceremony to celebrate volunteers who had achieved Good Service Awards. The Lodge was transformed into a place fit for celebration, and together we recognised people who had given a combined 911 years of service. Among them were volunteers whose contribution could be compared to flying around the world more than 50 times, leading enough young people on their first night away to fill five London double-decker buses, and leading expeditions equivalent to walking from Pendle to Rome. We are grateful that they chose to celebrate with us, and we look forward to continuing these celebrations next year.

Supporting adult volunteers has remained central to our work, because Scouting depends on adults feeling confident, valued and supported in their roles. In October 2025, 60 Lead Volunteers from across the County attended our Lead Volunteers' Conference, which explored the role of Lead Volunteers following the completion of the Scouts Transformation Programme and the support available to help with the challenges being faced locally. Feedback showed that those who attended found the conference helpful and relevant to their role.

We also launched trustee training through our "How to be a brilliant trustee and sleep at night" sessions, delivering two sessions designed to build confidence, clarity and good governance across our charity and we'll continue to deliver these sessions over the next 12 months too.

Scouting gives young people far more than activities to attend each week. It helps them build confidence, take responsibility, work as part of a team and understand the positive contribution they can make to their communities.

The BTEC Level 2 Award in Teamwork and Personal Development in the Community has given Scouts the opportunity to gain a nationally recognised qualification that formally acknowledges those skills. By recognising achievements gained through the Young Leaders' Scheme, the Duke of Edinburgh's Award and the wide range of leadership, teamwork, communication and community service experiences within Scouts, the qualification helps young people demonstrate transferable skills to colleges, universities and future employers.

We are proud that 16 young people from across East Lancashire completed the award this year, with a further 5 in the final stages. Particular recognition goes to Dominic Duxbury, whose outstanding dedication and leadership were also recognised when he was shortlisted for the prestigious Westminster Award. We are pleased to be working, once again, with the Cadet Vocational College to deliver more BTEC Level 2s again in 2026.

Our Young Leader Training Weekends continue to play a vital role in developing the next generation of Scout leaders, with 33 young people attending over the past year. During the weekends, Young Leaders complete the essential modules that equip them with the knowledge, skills and confidence to support leaders in delivering safe, engaging and inclusive programmes for younger sections.

The training also supports Young Leaders to complete their missions and work towards the Young Leader Belt, recognising their commitment to leadership, service and personal development. Thank you to the volunteers who give their time, experience and enthusiasm to deliver these weekends and inspire our future leaders.



Our Interactive First Aid programme continues to be a real success, with more than 50 young people taking part and developing vital first aid skills that could one day help save a life. Through practical scenarios and hands-on activities, participants gained the confidence and knowledge to respond effectively in emergency situations while working towards the Emergency Aid Level 4 badge.

The Duke of Edinburgh's Award continues to go from strength to strength across the County, with every area now able to access the programme through Scouts. This year, 70 young people started Bronze, 34 started Silver and 24 took on the challenge of Gold.



Throughout the expedition season, participants faced every type of weather imaginable and overcame a wide range of challenges, showing resilience, determination and teamwork. None of this would be possible without the dedication of the volunteer teams who coordinate, organise and lead these expeditions. Their work involves countless hours of administration, planning and time in the field, and we are hugely grateful for everything they do.

For the first time this year, the Chief Scout's Gold Expedition Challenge was opened up across the County, giving Scout Groups that may struggle to deliver the challenge independently the opportunity to join with others. The initiative enabled 11 more young people to experience the expedition challenge, build friendships across East Lancashire and develop a strong foundation for those moving on to Bronze DofE as Explorers.

Adventure remains one of the things people most readily associate with Scouts, but in East Lancashire it is also how young people learn independence, resilience, curiosity and respect for the wider world.

Looking ahead, East Lancashire's first ever Explorer Belt expedition will get underway on 23 July. The expedition will see 24 young people take part in a 10-day adventure across the Netherlands and Germany, beginning in Amsterdam and finishing in Cologne. As they work towards one of Scouting's most prestigious awards, participants will travel independently, experience different cultures, sample local food, take part in new activities and develop valuable life skills.

Preparations are also well underway for the 26th World Scout Jamboree. Following a successful selection weekend, 27 young people from East Lancashire were selected to join with 9 young people from Greater Manchester West to form Unit 70, The Buzzin Broomsticks, for the World Scout Jamboree in Poland in 2027. Over the next two years, the unit will prepare for this once-in-a-lifetime international adventure, building friendships, developing new skills and representing Scouting and our County on the world stage.



Building on this momentum, we are also launched a two-week Eurotour which will take place in 2027, which will see 34 young people and 6 adult volunteers travel through Germany and onwards into Scandinavia. The expedition will combine adventure, exploration, sightseeing and cultural experiences, helping participants broaden their horizons, build confidence and develop independence.

County events are where our programme comes to life on a large scale. They bring young people together from across East Lancashire, help them try something new, and create moments that stay with them long after the event has ended.

On 16 and 17 May, we held our first Conservation Badge Day, welcoming 170 Squirrels, Beavers and Cubs for a weekend of learning, practical activity and environmental action. Young people worked towards section activity badges and the Earth Tribe Award, a World Organization of the Scout Movement recognised award.

Working alongside the Canal & River Trust, participants explored invasive species, litter picking, recycling and water conservation. They carried out water quality testing, removed Himalayan balsam, built bug hotels and took part in practical service projects. The event was well received by young people and volunteers and has created a strong foundation for future badge days.

In June, we welcomed the return of the County Skills Finals at Bowley, bringing together teams of Cubs and Scouts from 5 Districts to put their Scouting knowledge and practical skills to the test. Teams tackled fire lighting, navigation, tracking, first aid, Scout values and other core skills. The standard was exceptionally high, and the day showed the strength and quality of Scouting across East Lancashire.

Congratulations to Bold Venture Park Scout Group, who were crowned Cub champions, with 16th Pendle finishing as runners-up. In the Scout competition, 2nd Whalley took the overall title, with 38th Rossendale securing the runners-up spot.



Scouts
East Lancashire

On 11 July, Bowley was transformed for a spectacular birthday celebration as more than 850 young people and volunteers from East Lancashire and beyond came together to mark three major milestones: 5 years of Squirrels, 40 years of Beavers and 110 years of Cubs.

The site was packed with fun, excitement and activities. Fiesta Park featured inflatables and stilt walkers, the Big Top Arena hosted circus workshops, live performances and Rainbow Drumming, and the carnival atmosphere continued with sideshow games, giant garden games, candy floss and popcorn. A special visit from Dwayne Fields, the UK Chief Scout, made an already memorable celebration even more special. And, of course, no birthday celebration would be complete without birthday cake.

As another fantastic year of County events draws to a close, we extend a heartfelt thank you to every volunteer who has given their time, energy and enthusiasm to make these experiences possible. Whether planning behind the scenes, running activities, supporting young people or stepping in wherever needed, our volunteers are the reason young people can access these opportunities.

Looking ahead, there is even more to be excited about, including Explorer and Network camps, Scarefest and JOTI. We also plan to build on the success of this year's events by delivering more Badge Days and Fun Days, ensuring young people across the County can access adventurous, engaging and rewarding experiences.

Our work for young people is not just about what happens now. It is about creating the next set of opportunities, so that young people joining Scouts today can keep growing, leading and making a difference in the years ahead.

One of the biggest developments in the coming year will be the rollout of the new Explorer Scout programme. This refresh has the potential to transform the Explorer Scout experience across East Lancashire, with an even greater emphasis on adventure, leadership, personal development, top awards and preparing young people for adulthood.



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We are also preparing to launch a new community impact project, created by a team of 12 young people in partnership with the Canal & River Trust. From this autumn, the project will be rolled out to Scout Groups, creating a lasting positive impact on the canals and waterways of East Lancashire while giving young people the chance to develop new skills, contribute to their communities and connect with the natural environment.

Alongside this, we are developing an exciting programme with Lancashire Mind, from learning about wellbeing to creating a peer mentor scheme. We will also continue to grow opportunities for young people to achieve BTEC qualifications, the Duke of Edinburgh's Award and Scouting's Top Awards, while expanding our programme of adventure, international experiences and skills development.

Bowley International Scout Centre continues to be at the heart of outdoor adventure in East Lancashire, but its impact reaches far beyond activities. It is a place where young people build confidence, volunteers share skills, Groups make memories and communities connect.

In 2025 alone, Bowley welcomed almost 15,000 visitors, delivered over 1,000 hours of instruction, supported 9,839 nights away and saw visitors zip-line nearly 30,000 metres.

These numbers represent much more than activity. They are the result of thousands of hours of work by volunteers, working alongside our staff colleagues, to make Bowley the best it can be. This year we have spent time asking for, reviewing and acting on customer feedback. From feedback collected across 64 visits, Bowley received an average rating of 4.7 stars out of 5, and 94% of Groups said they would recommend Bowley to others.

There is still more work to do if we are to meet our ambitions, but this is a significant step forward. We are proud of everyone who has helped make Bowley a place where adventure, learning and belonging come together.

One of Bowley's new developments this year has been the introduction of the Bowley Burrows. Replacing the Tipis, which served the site well for more than a decade, the Burrows provide pod-style accommodation for up to 32 young people. Designed and built by volunteers, they have already hosted more than 510 nights away.

Bowley is also becoming more deeply embedded in the local community. Thanks to funding from the Department for Education, we have been able to provide almost 200 activity days for young people, with that work set to grow further next year. We are proud that Bowley is increasingly seen as a trusted organisation delivering high-quality activities for young people.

Improving the visitor experience has also been a major focus. A new wave of volunteers is supporting arrival and departure times, helping everyone have a smoother experience when they come to site.

Financial sustainability remains important and a key discussion point for the County Trustees and Leadership Team. Bowley has seen a near 50% increase in income this year, driven by increased usage rather than price rises. In April, Bowley also introduced free camping for adults within ratio, helping young people access affordable experiences close to home.

In 2028, Bowley will be 60 years old. After helping create nearly one million memories, the spirit of Bowley remains strong, but parts of the site now need modernising. Our spaces and accommodation buildings need to inspire as much as the programmes we deliver. Without significant investment, Bowley risks being left behind at a time when places like Bowley are needed more than ever.



That is why Bowley: Reimagined was born. This £350,000 refurbishment programme will deliver modernised accommodation, updated activity spaces, improved volunteer facilities and more sustainable energy use. The project is split into three phases, with phase one fundraising almost complete. The first phase will turn current staff accommodation into modern, vibrant and fit-for-purpose self-contained accommodation for Groups.

We believe that Scouts works best when volunteers feel supported, connected and part of a team that has their back. Strong local support may not always be the most visible part of Scouting, but it is essential if we are to give young people consistent, high-quality experiences.



Scouts
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The question we have been asking is simple: if a young person joined Scouts in East Lancashire this year and stayed for the next decade, what should their experience feel like? Our new strategy helps us think about what should be better than it is today, and how we can make sure every young person has a place to belong.

After listening to feedback from volunteers across Hyndburn, Clitheroe and Rossendale, our Board of Trustees agreed a set of District boundary changes, which took effect from 1 February 2026.

The change saw the closure of Hyndburn District, with Groups moving into neighbouring Clitheroe and Rossendale Districts, split by the natural dividing line of the M65. The decision was made to help more young people enjoy great Scouting, backed by stronger support for the adults who make it happen. Early feedback from volunteers has been positive, and Groups appear to be settling well into their new District homes.

Earlier this year, Scouts launched a new strategy that will guide us through the next 9 years. This is not just about a document. It is about the experience young people will have in Scouts, and the experience volunteers will have while delivering it.

The strategy was shaped by consultation with 28,000 people across the UK, including young people and adults inside and outside Scouts, funders, stakeholders and communities. Young people and adults, including some from East Lancashire, played an important part. Nationally, more than 500 Scouts aged 10 to 24 attended 4 UK Youth Forum events, and more than 1,000 took part in self-led activities in their local sections.

Looking ahead to 2035, young people told us they wanted awards and life skills, greater inclusivity and accessibility, more youth-led opportunities, continued growth and stronger connections. They also told us they wanted safe, judgement-free spaces led by trusted, well-trained volunteers.



The need for Scouts is clear. The Children's Society's Good Childhood Report tells us that 53% of young people are worried about their mental wellbeing, 45% are worried about their physical wellbeing and 63% are worried about finding a job. We believe Scouts can be part of the answer to those challenges. We know we make a difference, and we believe strongly in what we do.

As we look ahead, East Lancashire Scouts remains focused on growing sustainably, supporting volunteers well, operating responsibly and ensuring that every young person, in every part of our County, can experience Scouting that is truly more than adventure.

Finally, we want to say a heartfelt thank you to everyone who makes this possible: our volunteers, supporters, partners, staff colleagues and professional teams who work alongside us to deliver Scouting experiences for everyone. Your time, expertise, encouragement and belief in young people help turn the promise of Scouts into something real, practical and life-changing in communities across East Lancashire. Together, we are showing that Scouting is, and always will be, more than adventure.

Scouts
East Lancashire

Supported by great people

Every campfire, challenge and celebration,
Starts with people who believe and care.
Your support helps turn plans into reality,
Opening opportunities that can be shared.
By working together, we've achieved so much,
More adventures, skills and memories too.
Thank you for being part of the journey,
We simply couldn't do it without you.





Our Purpose and Method

Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities.

They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

Scouts' Trustees have a duty to report on our public benefit in this annual report. We've assessed our aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national, and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development.



Scouts
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Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development empowers them to make a positive contribution to society. The benefit links directly to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while we charge a subscription to our members, access to our benefits aren't constrained by a member's ability to pay. Locally. There are arrangements to waive subscriptions and other costs for those who face financial hardship. Nationally, there are funds available for uniform and the cost of activities so that young people aren't excluded from Scouts on purely financial grounds.

Vision and strategic objectives

In our Skills for Life strategy, we aimed to prepare more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We talked about growing, being more inclusive, being shaped by young people and making a bugger impact in our communities.

More information is now available on our new national strategy, Place to Belong, at www.scouts.org.uk

EAST LANCASHIRE COUNTY SCOUT COUNCIL

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

EAST LANCASHIRE COUNTY SCOUT COUNCIL

Contents of the Report and Accounts
For the Year Ended 31 March 2026

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EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2026

CHARITY INFORMATION

President:	-		
Trustees:	C Towneley	appointed 16/07/25	Chair
	M Vercoe	resigned 16/07/25	Chair
	C Taylor		Lead Volunteer
	R Mason		Youth Lead
	A Patton		Treasurer
	C Fishwick		
	C Thomas		
	L Ridings	appointed 16/07/25	

Principal Address:	County Office Bowley Scout Camp Dean Lane Gt Harwood Blackburn BB6 7UN
Independent Examiner:	Steven A Smith
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 2026

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 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://eastlancashirescouts.org.uk/downloads/agm/2026/Open%20Selection%20Process%20Guide%20v1.1.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 International Scout 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 free reserves to cover one year's expenditure, including necessary continuing expenditure at Bowley if the site could not generate any income. The trustees estimate that an amount of £80,000 is required. 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. The review is ongoing.

EAST LANCASHIRE COUNTY SCOUT COUNCIL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2026

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 2026 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 8th July 2026 and signed on their behalf:

_____

C Towneley – 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 2026, which are set out on pages 5 to 11.

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
Independent Examiner

Dated: 15th July 2026

EAST LANCASHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026		2025
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	3		132,256		141,371
Current Assets					
Stock		3,350		989	
Debtors and prepayments	4	4,799		10,756	
Due from Hyndburn District	4/10	77,423		-	
Cash at bank and in hand		162,675		145,036	
		248,247		156,781	
Current Liabilities					
Creditors: amounts falling due within one year	5	82,158		77,770	
			166,089		79,011
			298,345		220,382
Creditors: amounts falling due after more than one year					
Other loan			18,000		20,000
			280,345		200,382
FUNDS					
Unrestricted Funds	10		231,322		178,278
Restricted Funds			49,023		22,104
Total Funds			280,345		200,382

Approved by the trustees on 8th July 2026 and signed on their behalf:

C Towneley – Chair

A Patton – Treasurer

EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Total Funds £
INCOMING RESOURCES					
Membership subscriptions	6	36,768	-	36,768	37,826
Hyndburn District Scouts	10	77,423	-	77,423	-
Interest received		1,529	290	1,819	3,596
Donations	7	190	2,250	2,440	179
Jamborees and expeditions		-	55,131	55,131	9,834
County Camp		47,640	-	47,640	-
Friends of Bowley		=	2.030	2,030	1,340
Sundry income		565	-	565	467
Surplus on Bowley	9	-	-	-	-
Total incoming resources		164,115	59,701	223,816	53,242
RESOURCES EXPENDED					
Charitable Activities					
Jamborees and expeditions		-	31,950	31,950	25,105
County Camp		50,492	-	50,492	=
Friends of Bowley - 500 Club prizes		-	731	731	622
Use of Bowley		10,000	-	10,000	-
Deficit on Bowley	9	30,647	-	30,647	186,616
Activities and training		953	-	953	1,661
Staff costs		-	-	-	3,734
Development Days		-	-	-	4.255
IT costs		1,846	-	1,846	1,124
Stationery and telephone		1,040	-	1,040	1.924
Insurance		-	-	-	1,200
Loan interest		-	-	-	298
Sundry expenditure		2,208	102	2,310	388
Depreciation		13,309	-	13,309	12,583
		110,495	32,783	143,278	239,510
Administration Expenses					
Professional fees		-	-	-	125
Meeting expenses		576	-	576	500
Officials' expenses	8	-	-	-	47
		576	-	576	672
Total Resources Expended		111,071	32,783	143,854	240,182

The notes on pages 8 to 11 form part of these accounts

EAST LANCASHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026
-Continued-

	Note	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Net Incoming Resources		53,044	26,918	79,962	-
Net Resources Expended		-	-	-	186,940
Transfer between funds			-	-	-
Total Funds Brought Forward		178,278	22,105	200,383	387,323
Total Funds Carried Forward		231,322	49,023	280,345	200,382
General Fund		153,899			
Designated Fund	10	77,423			
		231,322			

The notes on pages 8 to 12 form part of these accounts

EAST LANCASHIRE COUNTY SCOUT COUNCIL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

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

2. Staff Costs

	2026	2025
	£	£
Salaries	51,380	49,852
Instructors (Workers)	12,754	5,251
	64,134	55,103

The average number of employees and workers during the year was:

	2026	2025
Employees	3	3
Instructors (Workers)	6	1

2, Staff Costs (continued)
Instructors provide their services under a formal worker agreement.

3. Fixed Assets

	Land and Buildings £	Equipment £	Tractor £	Total £
Cost				
1 April 2025	292,525	175,293	26,900	494,718
Additions	-	4,194	-	4,194
31 March 2026	292,525	179,487	26,900	498,912
Depreciation				
1 April 2025	186,431	144,742	22,174	353,347
For Year	6,916	5,212	1,181	13,309
31 March 2026	193,347	149,954	23,355	366,656
Net Book Value				
31 March 2026	99,178	29,533	3,545	132,256
31 March 2025	106,094	30,551	4,726	141,371

4. Debtors and prepayments

	2026 £	2025 £
Bowley site fees	1,875	581
Hyndburn District (note 9)	77,423	-
County Camp fees	-	5,055
Prepaid expenses	2,924	5,120
	82,222	10,756

5. Creditors: amounts falling due within one year

	2026 £	2025 £
Membership fees	54,752	32,631
Bowley site fees received in advance	20,030	359
County Camp expenditure	-	32,600
Other loan	2,000	-
Other creditors and accrued expenses	5,376	12,180
	82,158	77,770

6. Membership Fees

	2026	2025
	£	£
Received from Districts	151,750	142,364
Less - Paid to Scout Headquarters	(113,645)	(103,163)
Less - Rebate returned to Districts	(1,337)	(1,375)
County Levy	36,768	37,826

7. Donations

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

8. Trustees Remuneration and Benefits

During the year, one trustee and one youth member attending the board, received remuneration for services provided to the charity in a non-trustee capacity.

- A trustee was paid £650 for activity instruction services under a formal and separate worker agreement.

- A youth member attending the board, was paid £862 for activity instruction services under a formal and separate worker agreement.

The trustees are satisfied that this arrangement was in the best interests of the charity, that the remuneration was reasonable and that the conflict of interest was appropriately managed. The trustee concerned took no part in the decision to employ their services.

Trustees Expenses

The trustees claimed £NIL for reimbursement of travelling expenses during the year (2025 - £47 – 1 trustee).

9. Bowley Campsite and Training Centre

Income and Expenditure for the year ended 31 March 2026 consisted:

		2026		2025
	£	£	£	£
Income				
Camp Site Fees		106,906		75,824
Compensation received – water leak		11,000		-
Grants and donations		2,368		5,480
Christmas experience		1,498		3,526
		121,772		84,830
Expenditure				
Staff costs	51,380		46,118	
Instructors	12,754		5.251	
Training	320		30	
Expenses	-		-	
Volunteer's refreshments	726		1,920	
Tractor costs	3,155		4,733	
Light, heat and water	10,493		46,851	
Stationery and telephone	1,481		2,099	
Insurance	15,508		16,965	
Professional fees	3.827		338	
HR and Health & Safety consultancy	9,849		10.759	
Cleaning and refuse	7,217		5,887	
Repairs, maintenance and refurbishment	38.827		131,804	
Activities & equipment	1,062		2,710	
Sundry expenses	1,287		691	
		157,886		276,156
		(36,114)		(191,326)
Bowley Trader				
Sales	7,855		7,779	
Cost of Sales	2,388	5,467	3,069	4,710
Deficit for year		(30,647)		(186,616)

10. Designated Funds

In January 2026, the County Board of Trustees considered and agreed to a proposal to change the District Boundaries within County. The procedure was taken with guidance provided by POR 4.8.4.2 "Implementing Boundary Changes".

The decision was taken after full consultation with the affected members and careful consideration of financial and operating implications.

The boundary changes took effect from 1st February 2026.

The effect of the change is the closure of Hyndburn District Scout Council. The groups within Hyndburn District joined Rossendale and Clitheroe Districts based on their geographical location,

Under POR 5e.9.4.2b the net assets of Hyndburn District automatically pass to the County Scout Council.

The funds available to transfer are £77,423 plus interest on deposit accounts to the date of closure.

The County Trustees agree to make certain payments to Rossendale and Clitheroe Districts, including:

- An unrestricted payment of £5,000 to each District to cover the short-term costs of integrating the new Groups.
- The cost of new District badges for the members of the Groups transferring to the Districts.
- The cost of Online Scout Manager for 2 years for those sections previously enrolled on OSM within Hyndburn.
- The cost of Rossendale and Clitheroe District levies for the first census (2027) following integration. This will reduce the burden on families during this first year.

The remaining funds will be retained by County as a designated fund for 12 months to allow for (i) any future costs of implementing the boundary changes and (ii) the possible re-creating Hyndburn District, after which they will be controlled by the County Board of Trustees as unrestricted funds. Consultation will take place with interested parties on the use of the funds.