



Scouts

Lincolnshire

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
The Lincolnshire County Scout Council

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

The Lincolnshire County Scout Council

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for the Year Ended 31 March 2021

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The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The Trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Lincolnshire County Scout Council oversees Scouting activity in Lincolnshire.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council are contained in the reviews presented below by the Chairman of the Scout Council and by the County Commissioner.

Public benefit

The Lincolnshire County Scout Council meets the Charity Commission's public benefit criteria both under the advancement of education and the advancement of citizenship and community development.

Grantmaking

Grant applications are assessed by the Finance Committee on an individual basis and are then forwarded to the County Executive for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund.

Grants are also awarded from the International Opportunities Fund to promote participation in international events. A panel of assessors reviews applications against a published set of criteria and can award sums of up to £500 without further authority.

Volunteers

The charity is reliant mainly upon its volunteers for the work it does on a day to day basis. Although volunteers are reimbursed for expenses incurred if requested, the value of their time is not measured.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Report of the Chairman

In spite of Lockdown restrictions, the Trustees have met virtually throughout the year and the committees have functioned in line with Government Guidelines. We have three committees, Appointments, Governance and Finance and thanks must go to all those who have served on those committees during the year.

One of the areas identified as needing developing was the Lincolnshire County Scout Council position regarding everything Digital. Our IT Committee has blossomed into a separate Digital SASU (Scout Active Support Unit) which has the wide remit of aligning all our Digital Communications. This SASU has worked incredibly hard over the past year as the areas covered include GDPR, Website, Social Media, Communications, Office 365 and your Exec would like to thank all of those who have and continue to contribute to the SASU.

From a Governance perspective we now have SASU agreements in place and a mechanism for ensuring they are updated annually which was identified in the past as a risk. We look forward to restrictions easing and SASU's being able to operate near normal.

Hopefully we can all look to life settling down in the coming months.

Report of the County Commissioner

The past year has been one of challenge and change for Lincolnshire Scouts, but whilst the COVID pandemic has created huge challenges, and had a significant negative impact on many people's lives, our adults and young people have demonstrated remarkable resilience, creativity and adaptability. We have seen many adjust to scouting at home and online via zoom, learning many new skills to achieve this. This has led to developing many new programme ideas, content and games, and leaders have shared these across social media to support their fellow leaders.

Many, many badges have been achieved and top awards, despite these challenges, and we have seen some outstanding examples where members of Lincolnshire Scouts have made a real impact supporting their local communities. This has been by simple acts of kindness to neighbours and local care homes, to huge fundraising efforts, all demonstrating the values of Scouting and the positive impact Scouting continues to have.

Virtual Group and District Camps have been greatly attended and brilliant fun, often providing outstanding opportunities for families to all get involved together and share memorable experiences. For a short period we were able to get back to face to face Scouting and many groups were able to take that step, before we entered lockdown again. We saw hikes and expeditions take place and were even able to get back on the water and go kayaking. Doing this safely and defensibly has meant that our Adults have written many additional risk assessments and Districts have provided great support in enabling this to happen and approving them in a timely way.

Early in 2021 the County Commissioner's Challenge was launched and is available to be completed during the year and a Lincolnshire Goes Live Virtual Adult Development Event is in planning for May with over 25 different workshops, social activities and formal training inputs.

With Census at the start of 2021 we have seen a drop in membership of approximately 25% overall. There is a hope that many of the young person loss will bounce back quickly once we are able to return to face to face Scouting again. There were some positive examples of this starting to happen in the short period some groups returned to face to face in the last year so this is a positive sign. The bigger challenge in many respects will be the recruitment of more adult volunteers and this will need to be a key priority and focus for much of the coming year.

With the loss of membership over the past year has come a significant reduction in income. However we are fortunate that we are in a strong financial position with reserves in place that we can draw on. Initially we launched a Covid Hardship Fund to support groups to meet membership and rental costs as well as other overheads. This fund was renamed the Support and Opportunities Fund with forward looking plans to support the delivery of a quality programme for young people, as a means to help rebuild membership and participation in Scouting as Covid restrictions are relaxed.

Many Scout Groups and Districts across the County have been very fortunate to be able to take advantage of the Retail and Hospitality Grants from the government as well and this has made a huge difference in covering overheads and undertaking essential maintenance and improvements ready for Scouting to return to face to face.

Whilst there are many unknowns for the coming year and we need to take things one step at a time, all efforts will be made to support recovery and regrowth of our young people and adult membership, as well as enable everyone to get back to face to face Scouting when we are able to. We know we will need to take small steps but hope that the coming Summer enables us to get back camping in small groups and in the Autumn we anticipate seeing the start of Squirrels - our new early years provision.

There have been many changes in the County team and recruitment into roles to support the key priorities for the coming year, one which despite ongoing challenges, will hopefully create great opportunities for us to continue to grow and develop our Scouting offer to young people across the County.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Financial position

The charity has applied its funds to sustain the day to day running of the organisation in the county. It supports the adult members of the movement and helps deliver Scouting for the younger members.

An annual budget is prepared and approved each year and compared against actual figures on a regular basis throughout the year. There are also individual budget holders who submit budgets for their own operational areas and their actual figures are monitored against those budgets.

The charity's primary source of income is through the raising of membership fees which it also collects on behalf of The Scout Association, its parent organisation. Membership fee income for the County is therefore based on member numbers and the fee per member.

Income is also raised for specific events and is then spent on those events. Where income is received and/or expenditure is spent in one financial year for an event taking place in the next financial year then these balances are carried forward to the year in which the event takes place.

Expenditure comprises a level of head office costs which remains relatively fixed, irrespective of member numbers and the level of activities, and direct expenditure on a wide variety of member and leader events. These events are normally budgeted to be breakeven after allowing for some contingency expenses. They often result in modest surpluses which are generally applied to enhancing future activities in the operational areas in which they arose.

Each of the SASUs (Scout Active Support Units) of the charity is required to maintain adequate financial records and these records are included in the County accounts. The County now has the ability to keep individual budget holders abreast of the financial position of each of their units.

Financial position

For the year ended 31 March 2021 membership fee income was based on member numbers at the beginning of 2020, before the impact of Covid 19 was felt. As a consequence membership fee income for the year was largely unaffected by the pandemic. Fee income rose by 8.8% to £60,998 (2020: £56,047) reflecting a small fall in member numbers but an increase in the fee per member.

However funds raised in respect of charitable activities in the year fell dramatically as the restrictions caused by Covid 19 hit the organisation and many events were cancelled or postponed. Charitable activities income fell to just £50,858 (2020: £416,233).

Whilst head office costs remained fairly constant, direct expenditure on charitable activities had a corresponding dramatic fall as events were cancelled. Overall expenditure fell to £118,542 (2020: £483,889).

Investment and other income, which was unaffected by Covid 19, rose slightly to £10,749 (2020: £8,391).

As a consequence of the above the net result for the charity was that it achieved a small surplus for the year of £4,063 (2020: deficit £3,218).

Investment policy

The Trustees deposit surplus funds of the charity in FSCS covered companies to ensure the maximum value and income from banking arrangements for surplus funds is obtained whilst maintaining a low level of risk. This policy continued in the year to 31 March 2021.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

In the opinion of the Trustees the only restricted fund relates to the Richard Shaw Fund.

The policy on reserves is to hold sufficient resources to continue the charitable activities of the county should membership income and fundraising activities fall short. The Trustees consider that the county should hold a sum equivalent to six months running costs which is approximately £50,000.

As at 31 March 2021, total reserves of the charity were £515,197 (2020: £511,134) of which £2,259 (2020: £2,777) was restricted and £512,938 (2020: £508,357) was unrestricted. Within unrestricted reserves, £140,628 (2020: £128,313) was for designated purposes as detailed in Note 15 of the financial statements.

During the years up to July 2016 there were reserves of £240,000 held from accumulated surpluses in case a county store/HQ was to be purchased. In June 2016 it was decided to rent a store to see how the concept of storing County, SASU or other equipment would operate, rather than taking the big leap of purchasing. The building was taken on a five year lease with a break option at three years. The arrangement has proved largely satisfactory and the lease has been extended for a minimum of a further three years. However, no final decision has been taken yet on the long term provision of storage facilities and pending a decision on this matter the reserves will continue to be held within general fund.

The charity has met its target of holding reserves.

Covid 19 Impact

Covid 19 has had a significant impact on the activities of the Scout movement generally and Lincolnshire County has been no exception. All face-to-face activity ceased in March 2020 and all planned activity in the new financial year was suspended.

Although Covid 19 did not affect the County's own membership fee income last year, the Executive was acutely aware of the financial strains the virus may have placed on many of the Districts and Groups within the county. It therefore established a Support and Opportunities Fund as a designated fund to provide financial support to those Districts and Groups. A total of £25,000 (2020: nil) has been transferred from general reserves to this designated fund in the year.

The charity's reserves in the year to 31 March 2021 were considered entirely adequate for this purpose, and it is precisely for unforeseen circumstances of this sort that the reserves were established in the first place.

Looking forward to the year ended 31 March 2022 the charity has assessed the ongoing impacts of Covid 19. Membership numbers have inevitably fallen because of the absence of face to face activities in the year and this has resulted in a loss of membership fee income, both at county level and within the Districts and Groups. The Executive has decided to allocate a further £25,000 from general reserves to the Support and Opportunities Fund in order to support any Groups under financial pressure and, perhaps more importantly, to give Groups the opportunity to deliver a broad range of activities again as face to face Scouting resumes.

Reserves are constantly under review and the Trustees are confident the charity will continue to be able to play a full role in supporting Scouting throughout the county.

FUTURE PLANS

Lincolnshire County Scout Council will be looking to increase our membership, following the impact of Covid 19, and to meet the targets advised by The Scout Association HQ.

As at the year-end "face to face" Scouting was in lockdown due to the coronavirus pandemic and the Trustees have taken steps to continue as an Executive with electronic meetings to follow government guidelines.

Over the past year, the impact of the pandemic has been to reduce youth and adult membership considerably, by approximately 25%. In response to this and to recover and re-grow, by retaining existing members and attracting new ones, the Executive have committed monies under the Support and Opportunities Fund for individuals, Groups, Districts and SASUs. This will support adult recruitment and development, and enable Groups to deliver engaging and exciting Scouting programmes across the County for Youth members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The County is a trust established under its rules which are common to all Scouts. The Charity Constitution has been under review by the Governance Committee and updated changes will be put to the Lincolnshire County Scout Council at the AGM in September 2020.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Organisational structure

The County is managed by the County Executive Committee, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the requirement to keep proper accounts.

The Executive Committee is split into 3 sub committees namely Appointments, Finance and Governance.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Executive Committee have identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- The financial and future implications of a large drop in numbers due to the coronavirus pandemic
- SASU (Scout Active Support Unit) relationships and agreements to be updated
- IT and County website updates,
- Large Scale Event - planning and control needed
- Adult Training is an area the county needs to strengthen.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

522395

Principal address

Lincolnshire County Scouts
Greetwell Place
2 Limekiln Way
Lincoln
LN2 4US

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Trustees: Ex Officio

J P Newlove		Office
E Compton	(resigned 01.11.2020)	County Chair
P D Williams	(appointed 27.09.2020)	County Commissioner
S C Burt		County Treasurer
V Clipson	(resigned 01.02.2021)	County Secretary
A L Gilbert	(appointed 01.11.2020)	County Youth Commissioner
E Broome	(appointed 01.02.2021)	County Commissioner
		County Youth Commissioner

Trustees: Elected

M G Cejer	(resigned 27.09.2020)
R Fall	
K M C Compton	
D J Sylvester	
R W Arden	
C Grieg	(appointed 27.09.2020)
R Harvey	(appointed 27.09.2020)

Trustees: Nominated

R H Dennis	(resigned 27.09.2020)	County Deputy Chair
S E Newbatt		
A R Parker		
I Kingdom	(appointed 19.05.2020)	
C Burt	(appointed 27.09.2020)	
A V Baxter		
H P Nelson		

Trustees: Voice of Young People

A C MacDonald	(resigned 27.09.2020)
S R Johnson	
K Stewart	(appointed 27.09.2020)

Independent Examiner

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Santander PLC
Bridle Road
Bootle
L30 4GB

County Registration Number

133/0

Approved by order of the board of trustees on 30 June 2021 and signed on its behalf by:



Jerry Newlove (Jul 4, 2021 04:50 GMT+1)

J P Newlove - Trustee

**Independent Examiner's Report to the Trustees of
The Lincolnshire County Scout Council**

Independent examiner's report to the trustees of The Lincolnshire County Scout Council

I report to the charity trustees on my examination of the accounts of The Lincolnshire County Scout Council (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content 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 the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Sewell (Jul 6, 2021 12:38 GMT+1)

James Sewell
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

30 June 2021

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,998	-	60,998	56,047
Charitable activities					
Global Adventure		-	-	-	2,480
Go Karts		-	-	-	8,088
Scouting activities		49,891	-	49,891	400,688
Training & Support		967	-	967	4,977
Investment income	2	5,749	-	5,749	3,391
Other income		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		122,605	-	122,605	480,671
EXPENDITURE ON					
Charitable activities					
Go Karts	3	2,642	-	2,642	6,104
Scouting activities		103,655	-	103,655	462,603
Training & Support		11,727	518	12,245	15,154
Development		-	-	-	28
CORE - to allocate		-	-	-	-
Total		<u>118,024</u>	<u>518</u>	<u>118,542</u>	<u>483,889</u>
NET INCOME/(EXPENDITURE)		4,581	(518)	4,063	(3,218)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>508,357</u>	<u>2,777</u>	<u>511,134</u>	<u>514,352</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>512,938</u></u>	<u><u>2,259</u></u>	<u><u>515,197</u></u>	<u><u>511,134</u></u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	109,255	-	109,255	117,578
Investments	10	<u>50</u>	<u>-</u>	<u>50</u>	<u>33</u>
		109,305	-	109,305	117,611
CURRENT ASSETS					
Debtors	11	9,610	-	9,610	22,433
Investments	12	267,251	-	267,251	280,671
Cash at bank		<u>266,801</u>	<u>2,259</u>	<u>269,060</u>	<u>309,085</u>
		543,662	2,259	545,921	612,189
CREDITORS					
Amounts falling due within one year	13	<u>(140,029)</u>	<u>-</u>	<u>(140,029)</u>	<u>(218,666)</u>
NET CURRENT ASSETS		<u>403,633</u>	<u>2,259</u>	<u>405,892</u>	<u>393,523</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>512,938</u>	<u>2,259</u>	<u>515,197</u>	<u>511,134</u>
NET ASSETS		<u>512,938</u>	<u>2,259</u>	<u>515,197</u>	<u>511,134</u>
FUNDS	14				
Unrestricted funds				512,938	508,357
Restricted funds				<u>2,259</u>	<u>2,777</u>
TOTAL FUNDS				<u>515,197</u>	<u>511,134</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2021 and were signed on its behalf by:

P Williams
P Williams (Jul 6, 2021 12:11 GMT+1)

P D Williams - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

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 2019)', 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, with the exception of investments which are included at market value.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of support costs

Support costs relate to the management of the charity and support of Scouting activities throughout the scout county of Lincolnshire.

Where support costs cannot be directly allocated to a specific project they are allocated to different activities of the charity in proportion to the direct charitable expenditure on the activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

Fixed assets with a value of £250 and above are capitalised.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are reviewed regularly and are shown in the financial statements at their year end market value.

Income received on investments is available for distribution by the Trustees in line with the objectives of the Charity and is accordingly shown as unrestricted income in the Statement of Financial Activities.

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>5,749</u>	<u>3,391</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Go Karts	1,739	903	2,642
Scouting activities	64,838	38,817	103,655
Training & Support	<u>593</u>	<u>11,652</u>	<u>12,245</u>
	<u>67,170</u>	<u>51,372</u>	<u>118,542</u>

4. GRANTS PAYABLE

	2021	2020
	£	£
Scouting activities	-	12,287
Training & Support	<u>-</u>	<u>143</u>
	<u>-</u>	<u>12,430</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Individuals	<u>-</u>	<u>12,430</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Go Karts	425	478	903
Scouting activities	20,999	17,818	38,817
Training & Support	<u>11,489</u>	<u>163</u>	<u>11,652</u>
	<u>32,913</u>	<u>18,459</u>	<u>51,372</u>

6. INDEPENDENT EXAMINERS REMUNERATION

Accountancy and independent examination fees have been incurred in the year as follows:

	2021	2020
	£	£
Independent examination	1,920	1,890
Other accountancy services	<u>397</u>	<u>342</u>
	<u>2,317</u>	<u>2,196</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for their role as a trustee of the charity.

During the year ended 31 March 2021, S C Burt received remuneration of £15,507 (2020: £14,602) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2021, 3 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £228 (2020: £4,349). The nature of the reimbursed expenses were travel, post and stationery costs.

Amounts were received from 2 Trustees totalling £324 in respect of the sale of tents originally purchased for the jamboree and subsequently advertised for sale to all Lincolnshire Scout members.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	<u>2021</u>	<u>2020</u>
County Secretary	1	1

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	<u>100,000</u>	<u>11,248</u>	<u>101,675</u>	<u>14,285</u>	<u>227,208</u>
DEPRECIATION					
At 1 April 2020	4,000	588	92,343	12,699	109,630
Charge for year	<u>2,000</u>	<u>225</u>	<u>5,025</u>	<u>1,073</u>	<u>8,323</u>
At 31 March 2021	<u>6,000</u>	<u>813</u>	<u>97,368</u>	<u>13,772</u>	<u>117,953</u>
NET BOOK VALUE					
At 31 March 2021	<u>94,000</u>	<u>10,435</u>	<u>4,307</u>	<u>513</u>	<u>109,255</u>
At 31 March 2020	<u>96,000</u>	<u>10,660</u>	<u>9,332</u>	<u>1,586</u>	<u>117,578</u>

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2020	33
Additions	<u>17</u>
At 31 March 2021	<u>50</u>
NET BOOK VALUE	
At 31 March 2021	<u>50</u>
At 31 March 2020	<u>33</u>

There were no investment assets outside the UK.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. FIXED ASSET INVESTMENTS - continued

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2020: 33%) of the share capital in Poacher Trading Limited. E Compton and A Gilbert held positions as trustees in the year and have also been directors in Poacher Trading Limited during the same period.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2021 (2020: £nil).

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	-	1,275
Other debtors	400	600
Prepayments and accrued income	<u>9,210</u>	<u>20,558</u>
	<u><u>9,610</u></u>	<u><u>22,433</u></u>

Other debtors includes amounts prepaid towards camps and events occurring after the year end totalling £4,791 (2020: £17,596).

12. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Unlisted investments	57,538	73,109
Bonds	<u>209,713</u>	<u>207,562</u>
	<u><u>267,251</u></u>	<u><u>280,671</u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,412	3,492
Taxation and social security	84	95
Other creditors	<u>138,533</u>	<u>215,079</u>
	<u><u>140,029</u></u>	<u><u>218,666</u></u>

Deferred Income

Income has been deferred where the charity is not entitled to spend the funds until a date specified after the year end.

	At 1.4.20	Amounts released	Amounts deferred	At 31.3.21
	£	£	£	£
International trips	31,007	(31,007)	-	-
UK camps and events	335	-	-	335
Membership fees	172,016	(172,016)	135,562	135,562
Training	-	-	45	45
Grants	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
	<u><u>203,858</u></u>	<u><u>(203,023)</u></u>	<u><u>135,607</u></u>	<u><u>136,442</u></u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	380,043	21,267	(29,000)	372,310
Designated fund: Global Adventure	6,457	-	-	6,457
Designated fund: Go karts	15,258	(1,740)	-	13,518
Designated fund: Training	8,782	-	-	8,782
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	8,621	96	-	8,717
Designated fund: Development	11,973	-	-	11,973
Designated fund: International Activities	-	1,564	-	1,564
Designated fund: International Opportunities	713	-	4,000	4,713
Designated fund: Three Arrows SASU	945	(124)	-	821
Poacher International Jamboree	73,109	(15,571)	-	57,538
Designated fund: Water Active Support Unit	2,456	(651)	-	1,805
Designated fund: Support and Opportunities	-	(260)	25,000	24,740
	<u>508,357</u>	<u>4,581</u>	-	<u>512,938</u>
Restricted funds				
Richard Shaw	2,777	(518)	-	2,259
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>511,134</u>	<u>4,063</u>	-	<u>515,197</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,714	(51,447)	21,267
Designated fund: Go karts	(1)	(1,739)	(1,740)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	637	(541)	96
Designated fund: International Activities	37,419	(35,855)	1,564
Designated fund: Three Arrows SASU	-	(124)	(124)
Poacher International Jamboree	8,636	(24,207)	(15,571)
Designated fund: Water Active Support Unit	3,200	(3,851)	(651)
Designated fund: Support and Opportunities	-	(260)	(260)
	<u>122,605</u>	<u>(118,024)</u>	<u>4,581</u>
Restricted funds			
Richard Shaw	-	(518)	(518)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>122,605</u>	<u>(118,542)</u>	<u>4,063</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	383,885	5,361	(9,202)	380,044
Designated fund: Global Adventure	3,978	2,479	-	6,457
Designated fund: Go karts	10,876	4,382	-	15,258
Designated fund: Training	9,192	(410)	-	8,782
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	6,447	2,173	-	8,620
Designated fund: Development	11,973	-	-	11,973
Designated fund: International Activities	11,343	(7,545)	(3,798)	-
Designated fund: International Opportunities	-	(12,287)	13,000	713
Designated fund: Three Arrows SASU	629	316	-	945
Poacher International Jamboree	73,109	-	-	73,109
Designated fund: Water Active Support Unit	-	2,456	-	2,456
	511,432	(3,075)	-	508,357
Restricted funds				
Richard Shaw	2,920	(143)	-	2,777
	514,352	(3,218)	-	511,134

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,554	(81,193)	5,361
Designated fund: Global Adventure	2,479	-	2,479
Designated fund: Go karts	8,088	(3,706)	4,382
Designated fund: Training	3,537	(3,947)	(410)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	15,372	(13,199)	2,173
Designated fund: International Activities	360,907	(368,452)	(7,545)
Designated fund: International Opportunities	-	(12,287)	(12,287)
Designated fund: Three Arrows SASU	600	(284)	316
Designated fund: Water Active Support Unit	3,134	(678)	2,456
	480,671	(483,746)	(3,075)
Restricted funds			
Richard Shaw	-	(143)	(143)
	480,671	(483,889)	(3,218)

Designated fund: Global Adventure

This is an activity team which attends events and takes equipment to run activities for participants. Income is the amounts they receive from events and expenditure is the costs incurred for staff to stay on site.

Designated fund: Go karts

This is a Scout Active Support Unit which runs Go Karting at events and at weekends throughout the summer. Income is generated from this and expenditure is in relation to building and repairing the karts and transporting staff and karts to sites.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Designated fund: Training

This is set aside for Lincolnshire County Scout Council to run training events for volunteers and Young Leaders in Lincolnshire Scouting.

Designated fund: Beavers, Cubs, Scouts, Explorers & D of E

The funds designated have been received towards events specific to younger participants in Lincolnshire Scouting and the expenditure is on running these events. There are multiple events during each year and therefore the amounts received, spent and held in reserves will fluctuate.

Designated fund: Development

This is an amount designated for the purposes of offering more and better activities within Scouting in Lincolnshire where there are relatively small costs to do so.

Designated fund: International Activities

There are multiple international events each year which are each budgeted to be breakeven or to make a small surplus. The actual surpluses, and sometimes deficits, on these events are accumulated in this fund. Any balances in the fund may be used to cover miscellaneous purchases and expenses for the benefit of future international events.

Designated fund: International Opportunities

This fund is intended to promote participation in international events by members of the Lincolnshire scouting community. It is funded by an annual transfer from the General reserve and is utilised through grants to individual members or groups in respect of specific international events.

Designated fund: Three Arrows SASU

This team operates a survival skills base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to repairing tools, purchasing consumables for the skills and travel for volunteers attending.

Designated: Poacher International Jamboree

This amount is a third of the reserves held within the Poacher joint venture accounts and is held in a separate Poacher bank account. Should Poacher cease to run, the reserves would be distributed.

Restricted fund: Richard Shaw

This fund was set up by a previous County Commissioner and the fund is restricted. Requests are submitted to R Shaw to spend the funds.

Transfers between funds

International

Each year the County Executive agrees an amount to be transferred from general reserves to an international fund to assist with the promotion of international events. In the year ended 31 March 2021 the amount transferred was £4,000 (2020: £4,000).

Support and Opportunities Fund

This fund has been set up with two phases of use:

- 1) Support to groups during the Covid-19 pandemic in paying census and providing digital Scouting
- 2) Ongoing financial support to units to improve programmes and grow the membership numbers

An amount of £25,000 was agreed to be set aside for this fund from the general reserves.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. RELATED PARTY TRANSACTIONS

The Scout Association

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules".

During the year the charity collected £161,823 (2020: £150,590) in membership subscription on behalf of The Scout Association. There were no amounts due at the year end.

If Lincolnshire County Scout Council should cease to operate, The Scout Association will take title of the charity's funds.

Market Rasen Scout Group

Market Rasen Scout Group is overseen by The Lincolnshire County Scout Council and as at 31 March 2021 there is a balance due to be repaid to the charity of £400 (2020: £600).