



# Scouts

## Lincolnshire

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2022

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 2022**

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## **The Lincolnshire County Scout Council**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 Lincolnshire County Scout Council 2021/22 Review.

##### **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.

##### **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 2022

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The first part of the year was difficult as face to face meetings were still not allowed but the County Commissioners Challenge helped to encourage active involvement in Scouting. The LINCS GOES LIVE online conference with different sessions, training modules, discussion forums, HQ speaker, Bhangra dancing and quiz was a great kickstart to get Scouting in the county up and running ready for face-to-face events to open again.

Once Scouting was "go" we attended Lincs Fest on the showground as a recruitment drive, held Wave days to update Water Permits, held introduction to Land permits, Hill Walking training weekends and the SASU'S (Scout Active Support Units) all began to plan their programmes. Chiller, a mid-winter event was held, albeit shortened

The Support and Opportunities Fund was initially set up with criteria to help any Districts/Groups having difficulties coming out of lockdown.

All in all the County came out of lockdown running and member numbers while slightly down have held up well.

#### **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 2022 membership fee income was based on member numbers at the beginning of 2021, after the impact of Covid 19 was felt. As a consequence membership fee income for the year was adversely affected by the pandemic. Fee income dropped by 21% to £48,283 (2021: £60,998) reflecting a significant fall in member numbers but an increase in the fee per member.

Overall charitable activities income fell to £18,529 compared to (2021: £50,858). The Poacher 2022 event is due to take place in August 2022 and so the 2023 financial statements will include the results of this event when 50% of any surplus is remitted to the organisation.

Whilst head office costs remained fairly constant, direct expenditure on charitable activities reduced. Overall expenditure fell to £82,968 (2021: £118,542).

Investment and other income, which was unaffected by Covid 19, rose slightly to £11,964 (2021: £10,749).

As a consequence of the above the net result for the charity was that it achieved a small deficit for the year of £4,192 (2021: surplus £4,063).

##### **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 2022.

## The Lincolnshire County Scout Council

### Report of the Trustees for the Year Ended 31 March 2022

#### **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 2022, total reserves of the charity were £511,005 (2021: £515,197) of which £1,859 (2021: £2,259) was restricted and £509,146 (2021: £512,938) was unrestricted. Within unrestricted reserves, £158,225 (2021: £140,628) 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.

Reserves are also held in respect of the Poacher event, which is run every four years in association with the Guides. Following the event in August 2022 a full review of all reserves will take place.

The charity has met its target of holding reserves.

#### **FUTURE PLANS**

Lincolnshire County Scout Council will be looking to continue increasing our membership to meet the targets advised by The Scout Association HQ. There will also be a focus on implementing new controls to mitigate the key risks for the charity and improving the overall governance.

The Board of Trustees were approached during the year by the tenant of Linwood Warren to buy the land and the Board have put in motion a considered discussion to make the decision in the coming year.

The Poacher 2022 event is due to take place in August 2022 and so the income and expenditure relating to this event will be reflected in the 2023 financial statements when the final results are determined. The Lincolnshire County Scout Council will be credited with 50% of any surplus that is achieved.

#### **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 (POR'S) of The Scout Association.

##### **Charity constitution**

The County is a trust established under its rules which are common to all Scouts. The Charity Constitution is in line with the guidelines set by Scout HQ through the Policy Organisation and Rules and is reviewed periodically.

##### **Recruitment and appointment of new trustees**

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. Induction of new Trustees and training of the required modules under POR'S is conducted and monitored.

##### **Organisational structure**

The County is managed by the County Board of Trustees, 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 Board of Trustees is split into 3 sub committees namely Appointments, Finance and Governance.

## The Lincolnshire County Scout Council

### Report of the Trustees for the Year Ended 31 March 2022

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 amount and placing of Reserves
- Health & Safety of buildings coming out of lockdown including Asbestos and Legionella
- Lack of Adult membership to suit demand

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

522395

##### **Principal address**

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

##### **Trustees**

###### **Trustees: Ex Officio**

J P Newlove  
P D Williams  
S C Burt  
A Gilbert  
E Broome

###### **Office**

County Chair  
County Treasurer  
County Secretary  
County Commissioner  
County Youth Commissioner

###### **Trustees: Elected**

R W Arden	(Resigned 15.07.21)
R Fall	(Resigned 15.07.21)
D J Sylvester	(Resigned 15.07.21)
C Greig	
K M C Compton	
R Harvey	(Resigned 16.09.21)
A Walton	(Appointed 15.07.21)
I Kingdom	

###### **Trustees: Nominated**

S E Newbatt	
A R Parker	
H P Nelson	(Resigned 15.07.21)
A V Baxter	(Resigned 15.07.21)
C M Burt	
C Lee	(Appointed 15.07.21)
S Henry	(Appointed 15.07.21)

###### **Trustees: Voice of Young People**

S R Johnson	(Resigned 15.07.21)
K Stewart	(Resigned 15.07.21)
K Shaw	(Appointed 15.07.21)
J Wand	(Appointed 15.07.21)

**The Lincolnshire County Scout Council**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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 7 September 2022 and signed on its behalf by:

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 2022.

**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.

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

7 September 2022

**The Lincolnshire County Scout Council**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		48,283	-	48,283	60,998
<b>Charitable activities</b>					
Scouting activities		16,037	-	16,037	49,891
Training & Support		2,492	-	2,492	967
Investment income	2	6,964	-	6,964	5,749
Other income		<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>Total</b>		<u>78,776</u>	<u>-</u>	<u>78,776</u>	<u>122,605</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Go Karts	3	7,692	-	7,692	2,642
Scouting activities		19,161	-	19,161	103,655
Training & Support		54,348	400	54,748	12,245
Development		1,367	-	1,367	-
CORE - to allocate		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>82,568</u>	<u>400</u>	<u>82,968</u>	<u>118,542</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,792)	(400)	(4,192)	4,063
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>512,938</u>	<u>2,259</u>	<u>515,197</u>	<u>511,134</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>509,146</u>	<u>1,859</u>	<u>511,005</u>	<u>515,197</u>

The notes form part of these financial statements

**The Lincolnshire County Scout Council**

**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	107,631	-	107,631	109,255
Investments	9	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
		107,681	-	107,681	109,305
<b>CURRENT ASSETS</b>					
Debtors	10	25,796	-	25,796	9,610
Investments	11	286,206	-	286,206	267,251
Cash at bank		<u>305,104</u>	<u>1,859</u>	<u>306,963</u>	<u>269,060</u>
		617,106	1,859	618,965	545,921
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(215,641)</u>	<u>-</u>	<u>(215,641)</u>	<u>(140,029)</u>
<b>NET CURRENT ASSETS</b>					
		<u>401,465</u>	<u>1,859</u>	<u>403,324</u>	<u>405,892</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>509,146</u>	<u>1,859</u>	<u>511,005</u>	<u>515,197</u>
<b>NET ASSETS</b>					
		<u>509,146</u>	<u>1,859</u>	<u>511,005</u>	<u>515,197</u>
<b>FUNDS</b>					
Unrestricted funds	13			509,146	512,938
Restricted funds				<u>1,859</u>	<u>2,259</u>
<b>TOTAL FUNDS</b>					
				<u>511,005</u>	<u>515,197</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 September 2022 and were signed on its behalf by:

*Peter Williams*

Peter Williams (Sep 7, 2022 19:22 GMT+1)

P D Williams - Trustee

## The Lincolnshire County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 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.

##### **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 2022**

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>6,964</u>	<u>5,749</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Go Karts	4,745	2,947	7,692
Scouting activities	(3,993)	23,154	19,161
Training & Support	24,291	30,457	54,748
Development	<u>1,367</u>	<u>-</u>	<u>1,367</u>
	<u>26,410</u>	<u>56,558</u>	<u>82,968</u>

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Go Karts	2,947	-	2,947
Scouting activities	13,435	9,719	23,154
Training & Support	<u>17,078</u>	<u>13,379</u>	<u>30,457</u>
	<u>33,460</u>	<u>23,098</u>	<u>56,558</u>

**5. INDEPENDENT EXAMINERS REMUNERATION**

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

	2022	2021
	£	£
Independent examination	1,950	1,920
Other accountancy services	<u>272</u>	<u>397</u>
	<u>2,222</u>	<u>2,317</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

During the year ended 31 March 2022, S C Burt received remuneration of £16,122 (2021: £15,507) for carrying out bookkeeping and Company Secretary duties.

**Trustees' expenses**

During the year ended 31 March 2022, 3 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £726 (2021: £228). The nature of the reimbursed expenses were travel, post and stationery costs.

**The Lincolnshire County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**7. STAFF COSTS**

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

	2022	2021
County Secretary	<u>1</u>	<u>1</u>

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

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2021	100,000	11,248	101,675	14,285	227,208
Additions	<u>-</u>	<u>-</u>	<u>6,746</u>	<u>-</u>	<u>6,746</u>
At 31 March 2022	<u>100,000</u>	<u>11,248</u>	<u>108,421</u>	<u>14,285</u>	<u>233,954</u>
<b>DEPRECIATION</b>					
At 1 April 2021	6,000	813	97,368	13,772	117,953
Charge for year	<u>2,000</u>	<u>200</u>	<u>5,657</u>	<u>513</u>	<u>8,370</u>
At 31 March 2022	<u>8,000</u>	<u>1,013</u>	<u>103,025</u>	<u>14,285</u>	<u>126,323</u>
<b>NET BOOK VALUE</b>					
At 31 March 2022	<u>92,000</u>	<u>10,235</u>	<u>5,396</u>	<u>-</u>	<u>107,631</u>
At 31 March 2021	<u>94,000</u>	<u>10,435</u>	<u>4,307</u>	<u>513</u>	<u>109,255</u>

**9. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<u>50</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>50</u>
At 31 March 2021	<u>50</u>

There were no investment assets outside the UK.

**Poacher Trading Limited**

Lincolnshire County Scout Council holds 50% (2021: 50%) 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 2022 (2021: £nil).

**The Lincolnshire County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other debtors	200	400
Prepayments and accrued income	<u>25,596</u>	<u>9,210</u>
	<u>25,796</u>	<u>9,610</u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £5,731 (2021: £4,791).

**11. CURRENT ASSET INVESTMENTS**

	2022	2021
	£	£
Unlisted investments	73,109	57,538
Bonds	<u>213,097</u>	<u>209,713</u>
	<u>286,206</u>	<u>267,251</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	2,077	1,412
Taxation and social security	-	84
Other creditors	<u>213,564</u>	<u>138,533</u>
	<u>215,641</u>	<u>140,029</u>

**Deferred Income**

	At 1.4.21	Amounts released	Amounts deferred	At 31.3.22
	£	£	£	£
International trips	-	-	11,059	11,059
UK camps and events	335	(335)	-	-
Membership fees	135,562	(135,562)	200,375	200,375
Training	45	(45)	-	-
Grants	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>
	<u>136,442</u>	<u>(136,442)</u>	<u>211,434</u>	<u>211,434</u>

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

**The Lincolnshire County Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**13. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	372,310	2,611	(24,000)	350,921
Designated fund: Global Adventure	6,457	-	(5,000)	1,457
Designated fund: Go karts	13,518	(3,827)	-	9,691
Designated fund: Training	8,782	(373)	-	8,409
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	8,717	606	-	9,323
Designated fund: Development	11,973	(1,359)	-	10,614
Designated fund: International Activities	1,564	99	-	1,663
Designated fund: International Opportunities	4,713	-	4,000	8,713
Designated fund: Three Arrows SASU	821	(155)	47	713
Poacher International Jamboree	57,538	15,571	-	73,109
Designated fund: Water Active Support Unit	1,805	3,907	-	5,712
Designated fund: Support and Opportunities	24,740	(21,195)	24,953	28,498
Designated fund: Chiller	-	323	-	323
	<u>512,938</u>	<u>(3,792)</u>	-	509,146
<b>Restricted funds</b>				
Richard Shaw	2,259	(400)	-	1,859
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>515,197</u>	<u>(4,192)</u>	<u>-</u>	<u>511,005</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,779	(59,168)	2,611
Designated fund: Go karts	-	(3,827)	(3,827)
Designated fund: Training	1,525	(1,898)	(373)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	1,554	(948)	606
Designated fund: Development	-	(1,359)	(1,359)
Designated fund: International Activities	103	(4)	99
Designated fund: Three Arrows SASU	308	(463)	(155)
Poacher International Jamboree	(8,636)	24,207	15,571
Designated fund: Water Active Support Unit	7,512	(3,605)	3,907
Designated fund: Support and Opportunities	(564)	(20,631)	(21,195)
Designated fund: Chiller	15,195	(14,872)	323
	<u>78,776</u>	<u>(82,568)</u>	<u>(3,792)</u>
<b>Restricted funds</b>			
Richard Shaw	-	(400)	(400)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>78,776</u>	<u>(82,968)</u>	<u>(4,192)</u>

**The Lincolnshire County Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
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
	508,357	4,581	-	512,938
<b>Restricted funds</b>				
Richard Shaw	2,777	(518)	-	2,259
<b>TOTAL FUNDS</b>	<u>511,134</u>	<u>4,063</u>	<u>-</u>	<u>515,197</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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)
	122,605	(118,024)	4,581
<b>Restricted funds</b>			
Richard Shaw	-	(518)	(518)
<b>TOTAL FUNDS</b>	<u>122,605</u>	<u>(118,542)</u>	<u>4,063</u>

**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.

**The Lincolnshire County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**13. MOVEMENT IN FUNDS - continued**

**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.

**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 half 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. The latest Poacher event is due to be held in August 2022 and any profits arising from this event will be included in the 2023 accounts when the event has taken place and the Charity is entitled to the funds from Poacher Trading Limited.

**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 2022 the amount transferred was £4,000 (2021: £4,000).

**Support and Opportunities Fund**

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

- 1) Continue to support the groups as the Covid-19 pandemic eases by 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 2022**

**14. 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 £145,584 (2021: £161,823) 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 2022 there is a balance due to be repaid to the charity of £200 (2021: £400).

**The Lincolnshire County Scout Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,764	100
Membership subscriptions	<u>45,519</u>	<u>60,898</u>
	48,283	60,998
<b>Investment income</b>		
Deposit account interest	6,964	5,749
<b>Charitable activities</b>		
Duke of Edinburgh's Award	1,554	637
County camp	15,195	-
Three Arrows SASU	308	-
Water activities	7,513	3,200
International	103	37,418
Activities courses	967	967
Training	1,525	-
Poacher International Jamboree	<u>(8,636)</u>	<u>8,636</u>
	18,529	50,858
<b>Other income</b>		
Rents received	<u>5,000</u>	<u>5,000</u>
<b>Total incoming resources</b>	78,776	122,605
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Duke of Edinburgh's Awards	948	541
Go Karts SASU	3,827	1,739
Three Arrows SASU	463	124
Water Active Support Unit	3,605	3,851
Support and opportunities	20,678	260
Trek karts	918	300
International	4	35,555
Activities courses	657	518
Training	2,251	-
ACC Explorers expenses	57	-
ACC Network expenses	40	-
ACC Youth Awards/D of E	-	92
ACC Activities	154	-
DCC Adult Support	51	-
DCC Programmes	83	(17)
Activities teams meetings	8	-
Poacher International Jamboree	<u>(24,207)</u>	24,207
Programme event: Chiller	14,872	-
Youth Forum	160	-
Youth Commissioner expenses	59	-
Development expenses	1,359	-
Youth Awards	50	-
County Conference	<u>373</u>	<u>-</u>
	26,410	67,170

This page does not form part of the statutory financial statements

**The Lincolnshire County Scout Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>Support costs</b>		
<b>Management</b>		
Rent and rates	8,662	7,974
Insurance	370	1,516
Light and heat	380	310
Telephone	1,303	1,096
Post, print and stationery	505	889
Lincolnshire Show expenses	-	84
Small projects and equipment	358	235
Website costs	1,043	984
Online Scouting Manager costs	12,451	11,344
Foreign exchange differences	-	97
Sundry expenses	18	60
Freehold property depreciation	2,000	2,000
Improvements to property depreciation	200	225
Plant and machinery depreciation	5,657	5,025
Computer equipment depreciation	513	1,074
	<u>33,460</u>	<u>32,913</u>
<b>Governance costs</b>		
Wages	15,828	15,507
Pensions	294	278
Independent examination fees	1,950	1,902
Legal and professional fees	1,488	-
Accountancy fees	290	415
County Chairman expenses	-	65
County Secretary expenses	2,322	18
County Commissioner expenses	-	158
AGM costs	-	104
Training	926	12
	<u>23,098</u>	<u>18,459</u>
Total resources expended	<u>82,968</u>	<u>118,542</u>
<b>Net (expenditure)/income</b>	<u>(4,192)</u>	<u>4,063</u>