



Scouts

Lincolnshire

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
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 2023**

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The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2023**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 2022/23 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 Trustee Board for approval, if above their delegated authority of £1,000. There is a procedure for grants dispensed on behalf of the Richard Shaw fund. Grant applications from the Support and Opportunities Fund are assessed by a sub committee of the Finance Committee, using criteria set and approved by the Trustee Board. All decisions are reported to the Trustee Board.

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 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It has been a very active scouting year with Groups, Districts and County catching up with many camping events after previous years being affected by the pandemic. Members of the County Team attended Base Camp run by the UK Team to launch the National Scout Association's Transformation Programme, County then held our own version of this "Launch Lincs" where District Transformation Teams attended. Whilst elements of this have been delayed nationally we expect that Transformation activity will significantly pick up pace over the coming year.

Poacher was the highlight of the year, taking place the first week of August. With over 10,000 people taking part in some capacity it was greatly enjoyed by many and 14 different countries participated.

County also ran the first "Lincs Fest" event in early October. This was an event for adult volunteers which provided the opportunity for over 150 adults to enjoy many adventurous activities as well as attend seminars on various topics to support scouting to flourish across the County. It also provided some great social activities for our volunteers to enjoy with campfire, quiz and live music. It is hoped this will become a much valued annual event for members.

Chiller also took place at Walesby and was our largest Chiller yet with approximately 1200 people attending. In March we also ran a Patrol Leaders camp to support the growth of youth leadership in sections, and there have been many requests for this to be held again in the coming year.

We saw good growth of youth members last year, with an increase of approximately 7% across the County. Whilst this was not matched with growth in our adult membership we hope that with our Transformation programme this will aid us to recruit more adults and offer more opportunities to young people to engage in Scouting over the coming years.

It would be remiss not to mention the World Scout Jamboree!...whilst this has not yet taken place, our 27 young people and adult leadership team (and of course those who are to attend as members of the IST) have been attending multiple camps to prepare for their amazing experience to come.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2023

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.

For the year ended 31 March 2023 membership fee income was based on member numbers at the beginning of 2022. As a consequence membership fee income has recovered from the previous year which was heavily impacted by Covid 19. Fee income increased by 16% to £56,318 (2022: £48,283).

Overall charitable activities income bounced back, to £70,909 compared to £18,529 in 2022 as the organisation restarted events post Covid 19. Expenditure on these events also, obviously, bounced back such that overall they were approximately at breakeven.

The Poacher 2022 event took place in August 2022. Whilst it was a great success for all the participants the after effects of Covid 19, including the delay of the event from 2021, contributed to a net deficit of £93,400 as at 31 March 2023. The surplus or deficit from Poacher events is now split 50:50 between Lincolnshire Scouts on the one part and the two Lincolnshire Guides organisations on the other. As a consequence 50% of the £93,400 deficit for Poacher 2022 i.e. £46,700, is taken into our accounts for the year. The next Poacher event is scheduled for August 2026 and its budget will be set to include a contingency to try to ensure it returns a surplus.

During the year the charity sold the Linwood Warren property for £140,000, a valuation assessed by an independent external surveyor. After costs this gave a gain on disposal of £34,483.

The Transformation Programme was supported through the Launch Lincs event in Summer 2022, which, along with a number of development projects throughout the year showed the support that the County is making to its adult members. Additionally grants of £8,881 were made from the Support and Opportunities Fund and a further £6,650 from the International Opportunity Fund, the latter recognizing the upcoming World Scout Jamboree in Seoul.

As a consequence of the above the net result for the charity was that it achieved a deficit for the year of £43,771 (2022: deficit £4,192). The Board consider this satisfactory.

Investment policy

The Trustees sought to 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 2023.

The Lincolnshire County Scout Council

Report of the Trustees **for the Year Ended 31 March 2023**

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 recently reviewed this issue and now believe that the county should hold a sum equivalent to one year's running costs which is approximately £100,000.

Additionally the Trustees wish to hold a general reserve of £100,000 against future Poacher shortfalls. This is in addition to the £26,409 designated Poacher fund which represents the charity's share of funds currently in the Poacher 2026 project. Poacher is expected to deliver a surplus to reflect the considerable support offered to it by both Lincolnshire County Scouts and Lincolnshire Guide groups. However it is prudent to retain a reserve in case a deficit arises in 2026.

Designated funds at 31 March 2023, including the specific Poacher Fund, the Support & Opportunities Fund and the International Opportunities Fund amount to £97,963.

As at 31 March 2023, total reserves of the charity were £467,234 (2022: £511,005) of which £1,859 (2022: £1,859) was restricted and £465,375 (2021: £509,146) was unrestricted. Allowing for the revised reserves policy of the charity this means there are potentially surplus reserves of approximately £166,000 at the year end. The Trustees are currently considering the best use of these surplus 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.

A consultation review will be undertaken with Districts to help determine the Reserves Policy with Districts to help utilise any surplus reserves.

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 Trustees Board, 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 Trustees Board 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 Trustee Board has 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 - an ongoing review is in place to determine utilisation of reserves
- Lack of Adult membership to suit demand
- Awareness of the implications of the Transformation of Trustee Boards in Scouting to align with Scouting Policy and Rules

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2023

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

C Greig
A Walton
I Kingdom
S Aumais (Appointed 08.10.22)

Trustees: Nominated

S E Newbatt (Resigned 08.10.22)
A R Parker (Resigned 08.10.22)
C M Burt
C Lee
S Henry
M Campbell (Appointed 08.10.22)

Trustees: Voice of Young People

K Shaw (Resigned 08.10.22)
J Wand
R Flint (Appointed 08.10.22)

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 11 September 2023 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 2023.

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 BA(Hons) FCA CTA

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

11 September 2023

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,318	-	56,318	48,283
Charitable activities					
Go Karts		6,750	-	6,750	-
Scouting activities		63,338	-	63,338	16,037
Training & Support		821	-	821	2,492
Investment income	2	3,054	-	3,054	6,964
Other income		37,085	-	37,085	5,000
Total		<u>167,366</u>	<u>-</u>	<u>167,366</u>	<u>78,776</u>
EXPENDITURE ON					
Charitable activities					
Fundraising and grants	3	66	-	66	-
Global Adventure		1,001	-	1,001	-
Go Karts		8,431	-	8,431	7,692
Scouting activities		80,394	-	80,394	19,161
Training & Support		63,566	-	63,566	54,748
Development		10,979	-	10,979	1,367
Share of loss on Poacher					
		<u>46,700</u>	<u>-</u>	<u>46,700</u>	<u>-</u>
Total		<u>211,137</u>	<u>-</u>	<u>211,137</u>	<u>82,968</u>
NET INCOME/(EXPENDITURE)		(43,771)	-	(43,771)	(4,192)
RECONCILIATION OF FUNDS					
Total funds brought forward		509,146	1,859	511,005	515,197
TOTAL FUNDS CARRIED FORWARD		<u><u>465,375</u></u>	<u><u>1,859</u></u>	<u><u>467,234</u></u>	<u><u>511,005</u></u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	3,265	-	3,265	107,631
Investments	9	50	-	50	50
		<u>3,315</u>	<u>-</u>	<u>3,315</u>	<u>107,681</u>
CURRENT ASSETS					
Debtors	10	121,386	-	121,386	25,796
Investments	11	233,041	-	233,041	286,206
Cash at bank		410,221	1,859	412,080	306,963
		<u>764,648</u>	<u>1,859</u>	<u>766,507</u>	<u>618,965</u>
CREDITORS					
Amounts falling due within one year	12	(302,588)	-	(302,588)	(215,641)
		<u>462,060</u>	<u>1,859</u>	<u>463,919</u>	<u>403,324</u>
NET CURRENT ASSETS					
		<u>465,375</u>	<u>1,859</u>	<u>467,234</u>	<u>511,005</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>465,375</u>	<u>1,859</u>	<u>467,234</u>	<u>511,005</u>
NET ASSETS					
		<u>465,375</u>	<u>1,859</u>	<u>467,234</u>	<u>511,005</u>
FUNDS					
	13			465,375	509,146
Unrestricted funds				1,859	1,859
Restricted funds					
TOTAL FUNDS					
				<u>467,234</u>	<u>511,005</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2023 and were signed on its behalf by:



J P Newlove - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023

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 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	3,054	6,964
	<u> </u>	<u> </u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Fundraising and grants	66	-	66
Global Adventure	1,001	-	1,001
Go Karts	8,431	-	8,431
Scouting activities	58,976	21,418	80,394
Training & Support	32,708	30,858	63,566
Development	10,979	-	10,979
Share of loss on Poacher			
	<u>46,700</u>	<u>-</u>	<u>46,700</u>
	<u>158,861</u>	<u>52,276</u>	<u>211,137</u>

The Share of loss on Poacher 2022 amounting to £46,700 reflects The Lincolnshire County Scout Council's proportion of the losses arising from the 2022 Poacher event.

Poacher Trading Limited recorded a turnover of £151k for the year to 30 September 2022 incorporating the Poacher 2022 event and generated a surplus of £27k. The company had retained capital and reserves of £27k as at 30 September 2022. The Lincolnshire County Scout Council holds a 50% share in this company and donates any trading profits.

Poacher 2022 recorded a turnover of £1.08m for the period to 31 October 2022 incorporating the Poacher 2022 event and generated a net deficit of £120k. The retained reserves at 31 October 2022 amounted to £99k.

The Share of loss represents the 50% share of net loss from these two entities for the Poacher event.

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Scouting activities	21,418	-	21,418
Training & Support	9,182	21,676	30,858
	<u>30,600</u>	<u>21,676</u>	<u>52,276</u>

5. INDEPENDENT EXAMINERS REMUNERATION

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

	2023	2022
	£	£
Independent examination	2,120	1,950
Other accountancy services	293	272
	<u>2,413</u>	<u>2,222</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. TRUSTEES' REMUNERATION AND BENEFITS

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

During the year ended 31 March 2023, S C Burt received remuneration of £18,136 (2022: £16,122) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2023, 3 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £693 (2022: £726). The nature of the reimbursed expenses were travel, post and stationery costs.

7. STAFF COSTS

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

	2023	2022
County Secretary	1	1
	1	1

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

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2022	100,000	11,248	108,421	14,285	233,954
Disposals	(100,000)	(11,248)	-	-	(111,248)
	-	-	108,421	14,285	122,706
At 31 March 2023	-	-	108,421	14,285	122,706
DEPRECIATION					
At 1 April 2022	8,000	1,013	103,025	14,285	126,323
Charge for year	-	-	2,131	-	2,131
Eliminated on disposal	(8,000)	(1,013)	-	-	(9,013)
	-	-	105,156	14,285	119,441
At 31 March 2023	-	-	105,156	14,285	119,441
NET BOOK VALUE					
At 31 March 2023	-	-	3,265	-	3,265
At 31 March 2022	92,000	10,235	5,396	-	107,631

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	50
	50
NET BOOK VALUE	
At 31 March 2023	50
	50
At 31 March 2022	50
	50

There were no investment assets outside the UK.

Poacher Trading Limited

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. FIXED ASSET INVESTMENTS - continued

Lincolnshire County Scout Council holds 50% (2022: 50%) of the share capital in Poacher Trading Limited. E Compton (previous trustee) 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 2023 (2022: £nil).

Poacher Trading Limited has elected to donate all trading profits, a 50% share amounting to £13,476 has been accounted for in the accounts under unlisted investments.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	100	200
Prepayments and accrued income	121,286	25,596
	<hr/>	<hr/>
	121,386	25,796
	<hr/>	<hr/>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £108,003 (2022: £5,731).

11. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Unlisted investments	26,409	73,109
Bonds	206,632	213,097
	<hr/>	<hr/>
	233,041	286,206
	<hr/>	<hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	4,953	2,077
Other creditors	297,635	213,564
	<hr/>	<hr/>
	302,588	215,641
	<hr/>	<hr/>

Deferred Income

	At 1.4.22	Amounts released	Amounts deferred	At 31.3.23
	£	£	£	£
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	500	(500)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	136,442	(136,442)	211,434	211,434
	<hr/>	<hr/>	<hr/>	<hr/>

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 2023**

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	350,920	22,492	(6,000)	367,412
Designated fund: Global Adventure	1,457	3,876	-	5,333
Designated fund: Go karts	9,691	(864)	-	8,827
Designated fund: Training	8,409	(1,611)	-	6,798
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	9,323	132	-	9,455
Designated fund: Development	10,614	(4,329)	-	6,285
Designated fund: International Activities	1,664	-	-	1,664
Designated fund: International Opportunities	8,713	(6,650)	6,000	8,063
Designated fund: Three Arrows SASU	713	1,101	-	1,814
Poacher International Jamboree	73,109	(46,700)	-	26,409
Designated fund: Water Active Support Unit	5,712	(4,620)	-	1,092
Designated fund: Support and Opportunities	28,498	(8,881)	-	19,617
Designated fund: Chiller	323	2,283	-	2,606
	<u>509,146</u>	<u>(43,771)</u>	<u>-</u>	<u>465,375</u>
Restricted funds				
Richard Shaw	1,859	-	-	1,859
	<u>511,005</u>	<u>(43,771)</u>	<u>-</u>	<u>467,234</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,499	(99,007)	22,492
Designated fund: Global Adventure	4,877	(1,001)	3,876
Designated fund: Go karts	6,750	(7,614)	(864)
Designated fund: Training	597	(2,208)	(1,611)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	1,981	(1,849)	132
Designated fund: Development	-	(4,329)	(4,329)
Designated fund: International Opportunities	-	(6,650)	(6,650)
Designated fund: Three Arrows SASU	1,212	(111)	1,101
Poacher International Jamboree	-	(46,700)	(46,700)
Designated fund: Water Active Support Unit	1,579	(6,199)	(4,620)
Designated fund: Support and Opportunities	-	(8,881)	(8,881)
Designated fund: Chiller	28,871	(26,588)	2,283
	<u>167,366</u>	<u>(211,137)</u>	<u>(43,771)</u>
TOTAL FUNDS	<u>167,366</u>	<u>(211,137)</u>	<u>(43,771)</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
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>	<u>-</u>	<u>509,146</u>
Restricted funds				
Richard Shaw	2,259	(400)	-	1,859
	<u>515,197</u>	<u>(4,192)</u>	<u>-</u>	<u>511,005</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Richard Shaw	-	(400)	(400)
	<u>78,776</u>	<u>(82,968)</u>	<u>(4,192)</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 2023

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 last Poacher event was held in August 2022 and the loss arising from this event amounted to £46,665 which has been included in the 2023 accounts. Profits from Poacher Trading Limited amounted to £26,951 and losses from the joint venture amounted to £120,352 a net loss of £93,400 of which 50% - £46,700 is attributable to The Lincolnshire County Scout Council.

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 2023 the amount transferred was £6,000 (2022: £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 in the 2022 financial year.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

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 £171,637 (2022: £145,584) 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 2023 there is a balance due to be repaid to the charity of £100 (2022: £200).