

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
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 2024

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The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2023/24 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 subcommittee 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 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It has been a very active scouting year with Groups, Districts and County taking part in many camping events after previous years being affected by the pandemic. Whilst elements of this have been delayed nationally we expect that Transformation activity will significantly pick up pace over the coming year.

The County Team also ran the "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 a campfire, quiz and live music. It is hoped this will become a much valued annual event for members.

The Chiller activity day also took place at Walesby and was very successful. It included the introduction of Chiller 24 for Explorer Scouts. Our water SASU also ran Beavers on Boats and Weekend on the Water.

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. Ongoing major activities have included the continued rollout of a nationally driven section for 4- and 5 year olds. Now in its third year, the early- years provision known as Squirrels is progressing well in Lincolnshire.

Despite the challenging circumstances at the World Scout Jamboree in South Korea our 27 young people and their adult leadership team (and of course those who attended as members of the IST) had a fabulous experience. Special credit needs to be given to the contingent leadership team who overcame substantial difficulties to deliver an excellent experience for the young people in their care.

Finally, we would like to take this opportunity to thank everyone who has a County or District role for their much valued support. We would also like to thank everyone involved in Scouting in Lincolnshire for everything that you do, whether it's weekly, monthly, or just once a year. Special thanks go to Amy Gilbert, who announced that she would be stepping down in January, for all her hard work in supporting the delivery of quality scouting in the County and the enthusiasm she has shown in the role to take Lincolnshire to where it is now.

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2024

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.

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.

Financial position

For the year ended 31 March 2024 membership fee income was based on member numbers at the beginning of 2023. Total membership fee income has improved from the previous year as member numbers continued to improve and the membership fee increased from £11.30 per person to £11.50. As a result, fee income increased by nearly 9% to £61,260 (2023: £56,318).

Overall charitable activities income increased substantially, to £234,379 (2023: £70,909) as the organisation continued to bounce back from the Covid restrictions of 2022. This financial year included major events such as the World Scout Jamboree in Seoul, South Korea as well as renewed Chiller and LinCub events. Expenditure on these charitable activities also, obviously, increased substantially as most events ran at approximately breakeven.

The organisation continued to support Scouting throughout the County with grants from the Support and Opportunities Fund. A total of £17,268 was allocated in the year to many different projects to assist them in providing front line activities for members.

As a consequence of the above the net result for the charity was that it achieved a deficit for the year of £17,796 (2023: deficit £43,771). The Board consider this satisfactory.

Investment policy

The Trustees seek to deposit surplus funds of the charity in FSCS covered companies to achieve the maximum reasonable income it can from its surplus funds whilst maintaining a low level of risk. This has become increasingly difficult as many high street banks have become reluctant to take deposits from charities. As a consequence the trustees have accepted that while the organisation spreads risk by using four separate deposit takers, it does not always remain within the £85,000 government guaranteed limits with each of them.

Recent increases in bank interest rates mean that our income from these deposits now achieves more significant returns, with a total in the period of £9,059 (2023: £3,054).

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2024

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 2024, including the specific Poacher Fund, the Support & Opportunities Fund and the International Opportunities Fund amount to £78,829 (2023: £98,455).

As at 31 March 2024, total reserves of the charity were £449,438 (2023: £467,234) of which £1,279 (2023: £1,859) was restricted and £448,159 (2023: £465,375) was unrestricted. Allowing for the revised reserves policy of the charity this means there are potentially surplus reserves of approximately £120,000 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.

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.

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 2024

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

Mr J 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 (Resigned 16.09.23)
S Aumais

Trustees: Nominated

C M Burt (Resigned 16.09.23)
C Lee
S Henry
M Campbell
Mrs C Roberts (Appointed 16.09.23)
J Wand

Trustees: Voice of Young People

R Flint (Resigned 16.09.23)

Trustees Appointed Since The Year End

H Nelson (Appointed 24.05.24)

Lead Volunteer

Trustees Resigned Since The Year End

A Gilbert (Resigned 24.05.24)

County Commissioner

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 16 July 2024 and signed on its behalf by:



Howard Nelson - 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 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

16 July 2024

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,238	-	62,238	56,318
Charitable activities					
Scouting activities		232,682	-	232,682	70,088
Training		1,697	-	1,697	821
Investment income	2	9,059	-	9,059	3,054
Other income		-	-	-	37,085
Total		<u>305,676</u>	<u>-</u>	<u>305,676</u>	<u>167,366</u>
EXPENDITURE ON					
Charitable activities					
Fundraising and grants	3	187	-	187	66
Scouting activities		262,943	580	263,523	89,826
Training		18,212	-	18,212	13,745
Development		643	-	643	10,979
Share of loss on Poacher Support		-	-	-	46,700
		<u>40,907</u>	<u>-</u>	<u>40,907</u>	<u>49,821</u>
Total		<u>322,892</u>	<u>580</u>	<u>323,472</u>	<u>211,137</u>
NET INCOME/(EXPENDITURE)		(17,216)	(580)	(17,796)	(43,771)
RECONCILIATION OF FUNDS					
Total funds brought forward		465,375	1,859	467,234	511,005
TOTAL FUNDS CARRIED FORWARD		<u>448,159</u>	<u>1,279</u>	<u>449,438</u>	<u>467,234</u>

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	2,973	-	2,973	3,265
Investments	9	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
		3,023	-	3,023	3,315
CURRENT ASSETS					
Debtors	10	11,961	-	11,961	121,386
Investments	11	239,325	-	239,325	233,041
Cash at bank		<u>368,832</u>	<u>1,279</u>	<u>370,111</u>	<u>412,080</u>
		620,118	1,279	621,397	766,507
CREDITORS					
Amounts falling due within one year	12	(174,982)	-	(174,982)	(302,588)
NET CURRENT ASSETS					
		<u>445,136</u>	<u>1,279</u>	<u>446,415</u>	<u>463,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>448,159</u>	<u>1,279</u>	<u>449,438</u>	<u>467,234</u>
NET ASSETS					
		<u>448,159</u>	<u>1,279</u>	<u>449,438</u>	<u>467,234</u>
FUNDS					
Unrestricted funds	13			448,159	465,375
Restricted funds				<u>1,279</u>	<u>1,859</u>
TOTAL FUNDS					
				<u>449,438</u>	<u>467,234</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2024 and were signed on its behalf by:



Howard Nelson - Trustee

The Lincolnshire County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
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 2024

1. ACCOUNTING POLICIES - continued

Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>9,059</u>	<u>3,054</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Fundraising and grants	187	-	187
Scouting activities	243,976	19,547	263,523
Training	18,212	-	18,212
Development	643	-	643
Support	<u>8,619</u>	<u>32,288</u>	<u>40,907</u>
	<u>271,637</u>	<u>51,835</u>	<u>323,472</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Scouting activities	19,547	-	19,547
Support	<u>9,094</u>	<u>23,194</u>	<u>32,288</u>
	<u>28,641</u>	<u>23,194</u>	<u>51,835</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. INDEPENDENT EXAMINERS REMUNERATION

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

	2024	2023
	£	£
Independent examination	2,250	2,120
Other accountancy services	535	293
	<u>2,785</u>	<u>2,413</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 2024, S C Burt received remuneration of £20,217 (2023: £18,136) for carrying out bookkeeping and Company Secretary duties.

Trustees' expenses

During the year ended 31 March 2024, 4 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £2,479 (2023: £693). 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:

	2024	2023
County Secretary	<u>1</u>	<u>1</u>

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

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	108,421	-	14,285	122,706
Additions	<u>350</u>	<u>1,513</u>	<u>-</u>	<u>1,863</u>
At 31 March 2024	<u>108,771</u>	<u>1,513</u>	<u>14,285</u>	<u>124,569</u>
DEPRECIATION				
At 1 April 2023	105,156	-	14,285	119,441
Charge for year	<u>1,774</u>	<u>381</u>	<u>-</u>	<u>2,155</u>
At 31 March 2024	<u>106,930</u>	<u>381</u>	<u>14,285</u>	<u>121,596</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,841</u>	<u>1,132</u>	<u>-</u>	<u>2,973</u>
At 31 March 2023	<u>3,265</u>	<u>-</u>	<u>-</u>	<u>3,265</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2023 and 31 March 2024	<u>50</u>
NET BOOK VALUE	
At 31 March 2024	<u>50</u>
At 31 March 2023	<u>50</u>

There were no investment assets outside the UK.

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2023: 50%) of the share capital in Poacher Trading Limited. J Newlove 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 2024 (2023: £nil).

Poacher Trading Limited has elected to donate all trading profits, a 50% share amounting to £26,409 has been accounted for in the accounts under unlisted investments.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	45	100
Prepayments and accrued income	<u>11,916</u>	<u>121,286</u>
	<u>11,961</u>	<u>121,386</u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £11,916 (2023: £13,784).

11. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Unlisted investments	26,409	26,409
Bonds	<u>212,916</u>	<u>206,632</u>
	<u>239,325</u>	<u>233,041</u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,612	4,953
Other creditors	<u>172,370</u>	<u>297,635</u>
	<u>174,982</u>	<u>302,588</u>

Deferred Income

	At 1.4.23	Amounts released	Amounts deferred	At 31.3.24
	£	£	£	£
International trips	108,703	(108,703)	1,560	1,560
UK camps and events	-	-	-	-
Membership fees	<u>186,594</u>	<u>(186,594)</u>	<u>167,904</u>	<u>167,904</u>
	<u>295,297</u>	<u>(295,297)</u>	<u>169,464</u>	<u>169,464</u>

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

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	367,412	10,918	(9,000)	369,330
Designated fund: Global Adventure	5,333	84	-	5,417
Designated fund: Go karts	8,827	(2,170)	-	6,657
Designated fund: Training	6,798	303	-	7,101
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	9,455	(6,184)	-	3,271
Designated fund: Development	6,285	(43)	-	6,242
Designated fund: International Activities	1,664	(731)	-	933
Designated fund: International Opportunities	8,063	(600)	4,000	11,463
Designated fund: Three Arrows SASU	1,814	675	-	2,489
Poacher International Jamboree	26,409	-	-	26,409
Designated fund: Water Active Support Unit	1,092	(93)	-	999
Designated fund: Support and Opportunities	19,617	(17,268)	5,000	7,349
Designated fund: Chiller	2,606	(2,476)	-	130
Designated fund: Chiller 24		<u>369</u>		<u>369</u>
	465,375	(17,216)	-	448,159
Restricted funds				
Richard Shaw	<u>1,859</u>	<u>(580)</u>	-	<u>1,279</u>
TOTAL FUNDS	<u>467,234</u>	<u>(17,796)</u>	-	<u>449,438</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,747	(61,829)	10,918
Designated fund: Global Adventure	551	(467)	84
Designated fund: Go karts	5,288	(7,458)	(2,170)
Designated fund: Training	1,247	(944)	303
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	52,858	(59,042)	(6,184)
Designated fund: Development	-	(43)	(43)
Designated fund: International Activities	126,519	(127,250)	(731)
Designated fund: International Opportunities	-	(600)	(600)
Designated fund: Three Arrows SASU	675	-	675
Designated fund: Water Active Support Unit	4,689	(4,782)	(93)
Designated fund: Support and Opportunities	-	(17,268)	(17,268)
Designated fund: Chiller	34,168	(36,644)	(2,476)
Designated fund: Chiller 24	<u>6,934</u>	<u>(6,565)</u>	<u>369</u>
	305,676	(322,892)	(17,216)
Restricted funds			
Richard Shaw	<u>-</u>	<u>(580)</u>	<u>(580)</u>
TOTAL FUNDS	<u><u>305,676</u></u>	<u><u>(323,472)</u></u>	<u><u>(17,796)</u></u>

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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 2024

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.

Designated fund: Chiller

This fund is intended to fund the yearly scouting 'Chiller' camp. Income is received from payments to attend the camp. Expenses incurred consist of hire of camp activities, and travel for camp volunteers.

Designated fund: Chiller 24

This fund is intended to fund the yearly Chiller 24 camp. Income is received from payments to attend the camp. Expenses incurred consist of hire of camp activities, and travel for camp volunteers.

Designated fund: Water Activities Support Unit

This team operates a water activities base at events and camps throughout the year and income is received by attending them. Expenses incurred relate to purchase of new equipment, maintenance of existing equipment including safety and rescue equipment and travel for volunteers attending.

Designated fund: Support and Opportunities

This fund is intended to support people and scouting groups with the costs associated with opportunities such as camps, new equipment or attending other events which they would not otherwise be able to afford.

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.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

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 established to provide ongoing financial support to units across the county to assist them to improve programmes and/or facilities and to help them grow membership participation and numbers. In the year ended 31 March 2024 the amount transferred to this fund was £5,000 (2023: £nil).

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 £189,109 (2023: £171,637) 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.