

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
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 2025

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The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Our Purpose and method

Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

Lincolnshire County Scout Council oversees and supports 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.

Significant activities

A full report on the activities and achievements of the Lincolnshire County Scout Council is contained in the Lincolnshire County Scout Council 2024/25 Review.

Public benefit

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

1. Identifiable benefit

The way in which we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

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

The benefits of Scouts are further demonstrated throughout this report and in the Lincolnshire County Scout Council 2024/25 Review.

Grantmaking

Grant applications are assessed by a subcommittee of the Trustee Board 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 and the Building Improvement (IMP) Fund are assessed by a subcommittee of the Board, 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 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Lincolnshire Scouts have experienced a good year, characterised by a wide range of events, strong youth participation, and exceptional support from volunteers across the County. Highlights included Chiller, a day of outdoor adventure and activity for Scouts at Walesby; LincsFest, which brought together adult volunteers from across Lincolnshire; and our water team also ran "Cubs on the Water", providing younger members with opportunities to engage in water-based activities. Our Groups, Districts and County also had an active year taking part in many camping and other events.

A key development throughout the year was the national Transformation programme, that introduced new membership, learning, team working, and joining processes. While these changes brought some challenges, the County is grateful for the continued patience and efforts of volunteers as these systems were implemented.

Lincolnshire Scouts introduced improvements to communications in 2024/25, including a new County calendar, enhanced website content, a regular County bulletin, and more opportunities for face-to-face collaboration. A notable milestone was the County Team Day held in November 2024, where progress was made on shaping the County's strategic plan. During the year, the County also welcomed new provision expected including new Squirrel Dreys, new Scout and Explorer groups. Planning is also underway for Poacher 2026, our international camp.

The County has also made solid progress in ensuring the safe delivery of activities, events, and campsite operations. In addition, Lincolnshire Scouts contributed to the national consultations on the future strategy for adult volunteering and youth participation.

Achievements were celebrated across all levels, including the presentation of Good Service Awards such as the Silver Wolf to Kevin Whitfield, Malcolm Moore, Mavis Margetts, Nigel Savill, Eileen Booth, Neil Onyon, and Priscilla Lamerton. Many young people also earned prestigious awards such as the King's Scout Award and the Duke of Edinburgh's Gold Award, reflecting their dedication and commitment.

We would like to take this opportunity to thank everyone who has a County or District role for their much-valued support. Special thanks go to those who have contributed to the success of Scouting in Lincolnshire including our County team leaders - Malcolm Moore, Ellie Broome, Carolyn Greig, Jacob Wand, and Caitlin Hall (the County Youth Lead) - along with Shirley Burt, the County Secretary, and Peter Williams and the Trustee Board.

Finally, 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. The contribution of our volunteers makes a real difference to the success of Scouts in Lincolnshire whether working directly with young people or supporting behind the scenes. All our adult volunteers make a huge difference to the young people who take part in Scouting in the County.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

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 2025 membership fee income was based on member numbers at the beginning of 2024. Total membership fee income has improved from the previous year as member numbers continued to improve and the membership fee increased from £11.50 per person to £12.00. As a result, fee income increased by nearly 5.5% to £64,608 (2024:£61,261).

Overall charitable activities income decreased substantially to £68,779 (2024:£234,379) as the impact of World Scout Jamboree in Seoul, South Korea in 2023 is removed. Expenditure on these charitable activities also, obviously, decreased substantially as most other 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 £10,266 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 £8,677 (2024: deficit £17,796). 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 continued to be 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.

Increases in bank interest rates mean that our income from these deposits achieves more significant returns, with a total in the period of £14,900 (2024: £9,059).

Reserves policy

Lincolnshire Scouts maintains a reserves policy to ensure the long-term financial stability of the County and to enable it to continue delivering Scouting activities and support services in the event of unforeseen circumstances.

The County's reserves are held to:

- Provide financial stability and continuity in the event of a significant drop in income or unexpected expenditure.
- Support the safe delivery of County-led events, activities, and training.
- Fund future development projects and strategic priorities aligned with the County's growth and programme ambitions.
- Ensure the ongoing maintenance and development of County assets, including equipment.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

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 are approximately £200,000. This running cost figure may vary from year to year depending on whether a large jamboree or other major event is being run. This level is reviewed annually in the context of the County's financial position, planned activities, and associated risks.

Additionally, the Trustees wish to hold the following general reserves:

- £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 event. Although Poacher is budgeted to make a small surplus, it is prudent to retain a reserve in case a deficit arises in 2026/27. Lincolnshire Scouts share of the Poacher deficit of £93,400 in 2022 was £46,700.
- £100,000 for the development of Scouting in Lincolnshire. This includes the introduction of the County Buildings Grant scheme in 2024/25 and funds to support new provision where needed.

As at 31 March 2025, total reserves of the charity were £440,762 (2024: £449,438) of which £1,132 (2024: £1,279) was restricted and £439,630 (2024: £448,159) was unrestricted. Allowing for the revised reserves policy of the charity this means there is a small surplus which the Trustees consider satisfactory.

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

FUTURE PLANS

Looking ahead, Lincolnshire Scouts is focused on building a stronger and more inclusive programme that continues to meet the needs of young people across the County. Our future plans will be shaped by the national strategy that is being developed for 2025 and beyond, and will be aligned with key priorities identified through local feedback and ongoing engagement with our volunteers, young people, and stakeholders.

Key themes for the year ahead include:

Growth and Inclusion: We will continue to prioritise the growth of Scouting across Lincolnshire, with a focus on reaching new communities and creating opportunities for more young people to join. This includes recruiting more adults, supporting new provision, increasing the number of Squirrel Dreys, and ensuring that Scouting is welcoming and inclusive to all, regardless of background or ability.

Volunteer Experience and Support: Enhancing the experience of our adult volunteers remains a central focus. We aim to provide more flexible, supported, and enjoyable volunteering roles through improved onboarding, training and recognition. Implementing the national adult volunteer strategy and continuing to adapt to the new team-based structures will be key parts of this work.

Youth Shaped Scouting: We will strengthen our commitment to youth involvement at all levels of decision-making. Supporting Youth Leads and embedding youth voice in planning and events will ensure Scouting remains relevant, engaging and empowering for young people.

Programme Quality and Adventure: Providing a high-quality, adventurous programme is essential to delivering skills for life. We will continue to offer memorable County events, such as ChillOut, Lincub, and Beavers on Boats, while also preparing for Poacher 2026. Resources and support will be provided to help Sections deliver safe and engaging activities at a local level.

Safety and Governance: Maintaining high standards of safety, safeguarding and governance is a continuing priority. We will invest in systems and training to support safe programme delivery and good governance practice at all levels, particularly as the County adapts to new digital tools and national systems.

As we look to the future, we remain committed to working together at every level-from local Sections to County teams-to ensure that more young people gain skills for life through safe, inclusive and exciting Scouting opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Lincolnshire Scouts operates in accordance with the governing documents of The Scout Association. These include the Royal Charter, which grants authority to the Bye Laws of the Association, and the Policy, Organisation and Rules (POR), which provide the framework under which all Scout bodies in the UK operate.

Charity constitution

The County Scout Council is constituted in line with the standard governing instruments of The Scout Association. These documents apply to all Scout charities and organisations within the UK and define the structure, responsibilities, and operational procedures of the County. This includes adherence to the Royal Charter, the Bye Laws, and the most recent edition of the Policy, Organisation and Rules.

The Lincolnshire County Scout Council

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited and appointed in accordance with the procedures outlined in the Policy, Organisation and Rules of The Scout Association. New Trustees are provided with an appropriate induction, which includes completion of the mandatory training modules required under POR. Ongoing support and training are monitored to ensure that all Trustees are equipped to carry out their roles and responsibilities effectively.

Organisational structure

The overall governance and management of Lincolnshire Scouts is overseen by the County Trustee Board, whose members are the registered charity trustees. The Board is responsible for ensuring that the County operates in compliance with all relevant legal and regulatory requirements, particularly those relating to charities. This includes maintaining accurate financial records, safeguarding assets, and ensuring that activities align with the charitable objectives of The Scout Association. The Board works closely with the County Lead Volunteer and other members of the County Team to provide strategic direction and support to Scouting across Lincolnshire.

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 Trustees remain committed to maintaining a robust approach to risk management across all aspects of its operations. The County's risk management framework is designed to ensure that potential risks are identified, assessed, and mitigated in a timely and proportionate manner. Oversight is provided by the County Trustee Board, who regularly review the County's risk register and ensure that appropriate controls are in place to support safe, sustainable Scouting for all members.

During the past year, the County has continued to strengthen its systems for managing health and safety, safeguarding, financial oversight, and governance. Risk assessments are embedded in the planning and delivery of all major activities, events, and site operations. Volunteers have been supported through updated guidance, training opportunities, and clear reporting procedures.

Key risks identified and monitored by the Trustee Board during the year include:

- **Safeguarding and Welfare:** Ensuring the continued safety and wellbeing of young people and adults. This remains a top priority and is addressed through regular training, clear policies, and prompt incident reporting procedures.
- **Volunteer Capacity and Retention:** Challenges in recruiting and retaining adult volunteers to support programme delivery and leadership roles. Efforts continue to promote flexible volunteering, provide recognition, and enhance local support structures.
- **Financial Sustainability:** Maintaining a stable financial position to support ongoing operations and future growth, particularly in light of increased costs and potential funding constraints. Regular monitoring and budget forecasting have helped to manage this risk.
- **Compliance with National Transformation Changes:** Implementing new membership systems, training modules, and team structures in line with national Transformation plans. While these changes bring opportunities for modernisation, they have also presented transitional challenges that require careful management.
- **Event and Activity Safety:** Ensuring all Scouting events and activities are planned and delivered safely, with appropriate risk assessments and contingency planning. The County has focused on improving the quality and consistency of safety procedures at both County and local levels.
- **Data Protection and Cyber Security:** Ensuring compliance with data protection regulations and safeguarding personal information. The County has maintained awareness of GDPR responsibilities and encouraged good practice among local teams.

The Trustee Board will continue to review its risk management approach regularly and adapt to emerging risks, working closely with Districts, groups, and national bodies to uphold the highest standards of safety, governance, and volunteer support.

The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2025

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

P D Williams	
E McRitchie	
H P Nelson	
C Hall	
Mr J Newlove	Resigned (21.09.24)
A Gilbert	Resigned (24.05.24)
E Broome	Resigned (01.04.24)

Office

County Chair
County Treasurer
County Lead Volunteer
County Youth Lead

Trustees: Elected

C Greig	Resigned (21.09.24)
A Walton	Resigned (21.09.24)
S Aumais	Resigned (21.09.24)

Trustees: Nominated

C Lee	Resigned (21.09.24)
S Henry	Resigned (21.09.24)
M Campbell	
Mrs C Roberts	
J Wand	Resigned (21.09.24)
A Davis	Appointed (21.09.24)
D Wilson	Appointed (21.09.24)
P Talbot-Jones	Appointed (21.09.24)
S Newbatt	Appointed (21.09.24)
T Morton	Appointed (21.09.24)
A Barker	Appointed (21.09.24)

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 22 August 2025 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 2025.

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

22 August 2025

The Lincolnshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,192	-	65,192	62,242
Charitable activities					
Charitable activities		68,779	-	68,779	234,379
Investment income	2	<u>14,900</u>	<u>-</u>	<u>14,900</u>	<u>9,059</u>
Total		<u>148,871</u>	<u>-</u>	<u>148,871</u>	<u>305,680</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities					
Charitable activities	3	89,719	147	89,866	254,369
Support costs		57,415	-	57,415	51,839
Support and opportunities expenditure		<u>10,267</u>	<u>-</u>	<u>10,267</u>	<u>17,268</u>
Total		<u>157,401</u>	<u>147</u>	<u>157,548</u>	<u>323,476</u>
NET INCOME/(EXPENDITURE)		(8,530)	(147)	(8,677)	(17,796)
RECONCILIATION OF FUNDS					
Total funds brought forward		448,159	1,279	449,438	467,234
TOTAL FUNDS CARRIED FORWARD		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>

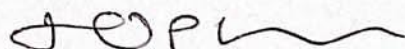
The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds as restated £
FIXED ASSETS					
Tangible assets	9	1,129	-	1,129	2,973
Investments	10	<u>50</u>	<u>-</u>	<u>50</u>	<u>50</u>
		1,179	-	1,179	3,023
CURRENT ASSETS					
Debtors	11	21,482	-	21,482	11,961
Investments	12	236,409	-	236,409	239,325
Cash at bank		<u>369,635</u>	<u>1,132</u>	<u>370,767</u>	<u>370,111</u>
		627,526	1,132	628,658	621,397
CREDITORS					
Amounts falling due within one year	13	(189,076)	-	(189,076)	(174,982)
		<u>438,450</u>	<u>1,132</u>	<u>439,582</u>	<u>446,415</u>
NET CURRENT ASSETS					
		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>
NET ASSETS					
		<u>439,629</u>	<u>1,132</u>	<u>440,761</u>	<u>449,438</u>
FUNDS					
	14			439,629	448,159
Unrestricted funds				<u>1,132</u>	<u>1,279</u>
Restricted funds					
TOTAL FUNDS					
				<u>440,761</u>	<u>449,438</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2025 and were signed on its behalf by:



Howard Nelson - Trustee

The notes form part of these financial statements

The Lincolnshire County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025

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 2025

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

	2025	2024 as restated
	£	£
Deposit account interest	<u>14,900</u>	<u>9,059</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	89,866	-	89,866
Support costs	-	57,415	57,415
Support and opportunities expenditure	<u>10,267</u>	<u>-</u>	<u>10,267</u>
	<u>100,133</u>	<u>57,415</u>	<u>157,548</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support costs	<u>31,601</u>	<u>25,814</u>	<u>57,415</u>

5. INDEPENDENT EXAMINERS REMUNERATION

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

	2025	2024
	£	£
Independent examination	2,400	2,250
Other accountancy services	<u>343</u>	<u>535</u>
	<u>2,843</u>	<u>2,785</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year ended 31 March 2025, 4 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £1,499 (2024: £2,479). 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:

	2025	2024 as restated
County Secretary	<u>1</u>	<u>1</u>

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

8. PRIOR YEAR ADJUSTMENT

During the year, the charity identified a misclassification of expenditure relating to charitable activities in the prior year Statement of Financial Activities. The previous year categories of Scouting activities, Training, Development, Fundraising and grants, and Support have been updated in the comparatives to bring them in line with the new categories of Charitable activities, Support costs, and Support and opportunities expenditure to allow easier comparison.

As a result, the comparative figures for the year ended 31 March 2024 have been restated as follows:

Category	Originally Reported (£)	Restated (£)	Adjustment (£)
Scouting activities	263,527	-	(263,527)
Training	18,212	-	(18,212)
Development	643	-	(643)
Fundraising and grants	187	-	(187)
Charitable activities	-	254,369	254,369
Support costs	-	51,839	51,839
Support and opportunities expenditure	40,907	17,268	(23,639)

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>108,771</u>	<u>1,513</u>	<u>14,285</u>	<u>124,569</u>
DEPRECIATION				
At 1 April 2024	106,930	381	14,285	121,596
Charge for year	<u>1,463</u>	<u>381</u>	<u>-</u>	<u>1,844</u>
At 31 March 2025	<u>108,393</u>	<u>762</u>	<u>14,285</u>	<u>123,440</u>
NET BOOK VALUE				
At 31 March 2025	<u>378</u>	<u>751</u>	<u>-</u>	<u>1,129</u>
At 31 March 2024	<u>1,841</u>	<u>1,132</u>	<u>-</u>	<u>2,973</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>50</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>50</u></u>
At 31 March 2024	<u><u>50</u></u>

There were no investment assets outside the UK.

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2024: 50%) of the share capital in Poacher Trading Limited. A Gilbert, who held position as a trustee until her resignation on 24 May 2024, was a director in Poacher Trading Limited until her resignation on 24 June 2024. H Nelson held position as a trustee in the year and was appointed as a director of Poacher Trading Limited on 24 June 2024.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2025 (2024: £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.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Other debtors	-	45
Prepayments and accrued income	<u>21,482</u>	<u>11,916</u>
	<u><u>21,482</u></u>	<u><u>11,961</u></u>

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £18,059 (2024: £11,916).

12. CURRENT ASSET INVESTMENTS

	2025	2024 as restated
	£	£
Unlisted investments	26,409	26,409
Bonds	<u>210,000</u>	<u>212,916</u>
	<u><u>236,409</u></u>	<u><u>239,325</u></u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	4,108	2,612
Other creditors	<u>184,968</u>	<u>172,370</u>
	<u>189,076</u>	<u>174,982</u>

Deferred Income

	At 1.4.24 £	Amounts released £	Amounts deferred £	At 31.3.25 £
International trips	1,560	(1,560)	-	-
UK camps and events	-	-	-	-
Membership fees	<u>167,904</u>	<u>(167,904)</u>	<u>181,893</u>	<u>181,893</u>
	<u>169,464</u>	<u>(169,464)</u>	<u>181,893</u>	<u>181,893</u>

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

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	369,330	4,088	(19,000)	354,418
Designated fund: Global Adventure	5,417	153	-	5,570
Designated fund: Go karts	6,657	(3,264)	-	3,393
Designated fund: Training	7,101	(450)	-	6,651
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	3,271	(1,197)	-	2,074
Designated fund: Development	6,242	-	-	6,242
Designated fund: International Activities	933	(12)	-	921
Designated fund: International Opportunities	11,463	-	4,000	15,463
Designated fund: Three Arrows SASU	2,489	(38)	-	2,451
Poacher International Jamboree	26,409	-	-	26,409
Designated fund: Water Active Support Unit	999	2,178	-	3,177
Designated fund: Support and Opportunities	7,349	(10,267)	15,000	12,082
Designated fund: Chiller	130	279	-	409
Designated fund: Chiller 24				
	<u>369</u>	<u>-</u>	<u>-</u>	<u>369</u>
	448,159	(8,530)	-	439,629
Restricted funds				
Richard Shaw	1,279	(147)	-	1,132
	<u>449,438</u>	<u>(8,677)</u>	<u>-</u>	<u>440,761</u>
TOTAL FUNDS				

The Lincolnshire County Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. 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	80,076	(75,988)	4,088
Designated fund: Global Adventure	2,250	(2,097)	153
Designated fund: Go karts	8,430	(11,694)	(3,264)
Designated fund: Training	1,111	(1,561)	(450)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	10,499	(11,696)	(1,197)
Designated fund: International Activities	-	(12)	(12)
Designated fund: Three Arrows SASU	-	(38)	(38)
Designated fund: Water Active Support Unit	10,808	(8,630)	2,178
Designated fund: Support and Opportunities	-	(10,267)	(10,267)
Designated fund: Chiller	<u>35,697</u>	<u>(35,418)</u>	<u>279</u>
	148,871	(157,401)	(8,530)
Restricted funds			
Richard Shaw	-	(147)	(147)
	<u>148,871</u>	<u>(157,548)</u>	<u>(8,677)</u>

Comparatives for 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>-</u>	<u>369</u>
	465,375	(17,216)	-	448,159
Restricted funds				
Richard Shaw	1,859	(580)	-	1,279
	<u>467,234</u>	<u>(17,796)</u>	<u>-</u>	<u>449,438</u>

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,750	(61,832)	10,918
Designated fund: Global Adventure	550	(466)	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	52,859	(59,043)	(6,184)
Designated fund: Development	-	(43)	(43)
Designated fund: International Activities	126,520	(127,251)	(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>
	305,680	(322,896)	(17,216)
Restricted funds			
Richard Shaw	-	(580)	(580)
	<u>305,680</u>	<u>(323,476)</u>	<u>(17,796)</u>
TOTAL FUNDS			

Designated fund: Global Adventure

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

Designated fund: Go karts

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

Designated fund: Training

The 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.

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

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.

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 2025 the amount transferred was £4,000 (2024: £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 to grow membership participation and numbers. In the year ended 31 March 2025 the amount transferred to this fund was £15,000 (2024: £5,000)

The Lincolnshire County Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. RELATED PARTY TRANSACTIONS

The Scout Association

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

During the year the charity collected £201,900 (2024: £189,109) 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.