REGISTERED CHARITY NUMBER: 522395

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2026

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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The Lincolnshire County Scout Council

Report of the Trustees
for the Year Ended 31 March 2026

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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 2025/26 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 2025/26 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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2025/26 has been another busy and successful year for Lincolnshire Scouts, with huge amounts of activity taking place across the county and thousands of young people taking part in Scouting every week.

Firstly, we want to say a massive thank you to all our volunteers. Everything that happens in Scouting depends on people giving up their time, energy and enthusiasm to support young people, and this year has once again shown just how much commitment exists across Lincolnshire.

Throughout the year we have focused on supporting volunteers, improving communication and making sure young people continue to receive high-quality, safe and inclusive Scouting. This has included expanding First Response training opportunities, supporting the rollout of the new safety learning, developing section support teams and increasing opportunities for volunteers to work together and share ideas.

It has also been fantastic to see so many brilliant events taking place across the county. Activities such as Stamcamp, Lincub, Little Lincs, SplashLincs, Rabbit Run, Chill Out and many district camps have given young people opportunities to try new things, build confidence and make lasting memories. LincsFest also brought together more than 200 adult volunteers for a brilliant weekend of activities, learning and celebration. We were delighted to see Liz Henderson (Chief Volunteer of England) join us.

International Scouting has continued to grow strongly this year too, with young people and volunteers taking part in experiences including Kandersteg, Discover Europe and preparations for future international events. The launch of the new International Team in 2024 has created even more opportunities for the future. I am also delighted with the work of the DofE team and the other County Activity teams including Global, Go Karts, Trek Karts, and Water.

A huge amount of work has also gone into planning Poacher 2026, which continues to move forward at pace. With over 5,800 participants already registered and more than 1,000 staff applications received, it is shaping up to be an incredible event and a real showcase of Scouting in Lincolnshire.

It has been particularly pleasing to see volunteers recognised for the difference they make. Across the year we celebrated many award recipients, including Silver Wolves, Silver Acorns and other Good Service Awards, alongside local recognition through events and initiatives such as “Brew It Forward”.

This year has also shown the importance of teamwork across the county. From district teams and trustees through to section leaders, activity teams, administrators and occasional helpers, everyone plays a part in making Scouting happen. Whether supporting weekly meetings, camps, adventurous activities, fundraising or governance, every contribution matters.

Thank you once again to the County SLT, Shirley, the wider County Team, DLV’s and everyone across Lincolnshire Scouts for all that you do. Your dedication continues to provide amazing opportunities and Skills for Life for young people across our county.

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 2026 membership fee income was based on member numbers at the beginning of 2025. Total membership fee income has declined from the previous year as member numbers have decreased. As a result, fee income decreased by nearly 6.4% to £60,489 (2025: £64,608).

Overall charitable activities income increased substantially to £116,585 (2025: £68,779) as both Lincub and chiller took place during the year. Expenditure on these charitable activities also, obviously, increased substantially.

The organisation continued to support Scouting throughout the County with grants from the Support and Opportunities Fund. A total of £5,500 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 surplus for the year of £567 (2025: deficit £8,677). 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.

A slight decrease in bank interest rates mean that our income from these deposits achieved less significant returns, with a total in the period of £12,059 (2025: £14,900).

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 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 £250,000. This running cost figure may vary from year to year depending on whether a large jamboree or Poacher 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 2026, total reserves of the charity were £441,328 (2025: £440,761) of which £1,092 (2025: £1,132) was restricted and £440,236 (2025: £439,629) was unrestricted. The Board considers to this level to be appropriate. The Board will continue to monitor reserves levels closely and ensure that any surplus funds are used responsibly to support programme development, volunteer support, and local Scouting growth, in line with the County's charitable objectives.

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 2026 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.

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.

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

The 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.

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	Office
P D Williams	County Chair
E McRitchie	County Treasurer
H P Nelson	County Lead Volunteer
C Hall	County Youth Lead

Trustees: Nominated	
M Campbell	
C Roberts	Resigned (01.01.26)
A Davis	Resigned (01.01.26)
D Wilson	Resigned (01.01.26)
P Talbot-Jones	
S Newbatt	
T Morton	
A Barker	
H Durham	Appointed (13.02.26)
J Duffield	Appointed (13.09.25)
S Baumber	Appointed (13.09.25)

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 14 July 2026 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 2026.

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

Date: 14 July 2026

The Lincolnshire County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		61,060	-	61,060	65,192
Charitable activities					
Charitable activities		116,585	-	116,585	68,779
Investment income	2	12,059	-	12,059	14,900
Other income		10,000	-	10,000	-
Total		199,704	-	199,704	148,871
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	3				
Charitable activities		133,142	40	133,182	89,866
Support costs		60,455	-	60,455	57,415
Support and opportunities expenditure		5,500	-	5,500	10,267
Total		199,097	40	199,137	157,548
NET INCOME/(EXPENDITURE)		607	(40)	567	(8,677)
RECONCILIATION OF FUNDS					
Total funds brought forward		439,629	1,132	440,761	449,438
TOTAL FUNDS CARRIED FORWARD		440,236	1,092	441,328	440,761

The notes form part of these financial statements

The Lincolnshire County Scout Council

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted fund £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	8	995	-	995	1,129
Investments	9	50	-	50	50
		1,045	-	1,045	1,179
CURRENT ASSETS					
Debtors	10	55,508	-	55,508	21,482
Investments	11	236,409	-	236,409	236,409
Cash at bank		433,186	1,092	434,278	370,767
		725,103	1,092	726,195	628,658
CREDITORS					
Amounts falling due within one year	12	(285,912)	-	(285,912)	(189,076)
NET CURRENT ASSETS		439,191	1,092	440,283	439,582
TOTAL ASSETS LESS CURRENT LIABILITIES		440,236	1,092	441,328	440,761
NET ASSETS		440,236	1,092	441,328	440,761
FUNDS	13				
Unrestricted funds				440,236	439,629
Restricted funds				1,092	1,132
TOTAL FUNDS				441,328	440,761

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2026 and were signed on its behalf by:

.....
Howard Nelson - Trustee

The notes form part of these financial statements

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.

continued...

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

	2026	2025
	£	£
Deposit account interest	12,059	14,900

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	133,182	-	133,182
Support costs	-	60,455	60,455
Support and opportunities expenditure	5,500	-	5,500
	138,682	60,455	199,137

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support costs	33,580	26,875	60,455

5. INDEPENDENT EXAMINERS REMUNERATION

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

	2026	2025
	£	£
Independent examination	2,668	2,400
Other accountancy services	383	343
	3,051	2,843

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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 2026, 6 Trustees were reimbursed for expenses incurred. The total of these reimbursements was £4,054 (2025: £1,499). 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:

	2026	2025
County Secretary	1	1

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 2025	108,771	1,513	14,285	124,569
Additions	-	460	-	460
At 31 March 2026	108,771	1,973	14,285	125,029
DEPRECIATION				
At 1 April 2025	108,393	762	14,285	123,440
Charge for year	291	303	-	594
At 31 March 2026	108,684	1,065	14,285	124,034
NET BOOK VALUE				
At 31 March 2026	87	908	-	995
At 31 March 2025	378	751	-	1,129

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2025 and 31 March 2026	50
NET BOOK VALUE	
At 31 March 2026	50
At 31 March 2025	50

There were no investment assets outside the UK.

Poacher Trading Limited

Lincolnshire County Scout Council holds 50% (2025: 50%) of the share capital in Poacher Trading Limited. H Nelson held position as a trustee in the year and has also been a director of Poacher Trading Limited during the year.

No distribution was declared by Poacher Trading Limited during the year ended 31 March 2026 (2025: £nil).

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9. FIXED ASSET INVESTMENTS - continued

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

	2026	2025
	£	£
Prepayments and accrued income	55,508	21,482

Prepayments include amounts prepaid towards camps and events occurring after the year end totalling £52,519 (2025: £18,059).

11. CURRENT ASSET INVESTMENTS

	2026	2025
	£	£
Unlisted investments	26,409	26,409
Bonds	210,000	210,000
	236,409	236,409

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	7,673	4,108
Other creditors	278,239	184,968
	285,912	189,076

Deferred Income

	At 1.4.25	Amounts released	Amounts deferred	At 31.3.26
	£	£	£	£
International trips	-	-	-	-
UK camps and events	-	-	-	-
Membership fees	181,893	(181,893)	233,567	233,567
	169,464	(169,464)	181,893	181,893

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

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13. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	354,418	(7,445)	(9,739)	337,234
Designated fund: Global Adventure	5,570	8,851	-	14,421
Designated fund: Go karts	3,393	10,780	(1,570)	12,603
Designated fund: Training	6,651	(153)	-	6,498
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	2,074	(2,953)	2,309	1,430
Designated fund: Development	6,242	-	-	6,242
Designated fund: International Activities	921	(2,464)	2,000	457
Designated fund: International Opportunities	15,463	(1,840)	2,000	15,623
Designated fund: Three Arrows SASU	2,451	(100)	-	2,351
Poacher International Jamboree	26,409	-	-	26,409
Designated fund: Water Active Support Unit	3,177	720	-	3,897
Designated fund: Support and Opportunities	12,082	(5,500)	5,000	11,582
Designated fund: Chiller	409	711	-	1,120
Designated fund: Chiller 24	369	-	-	369
	439,629	607	-	440,236
Restricted funds				
Richard Shaw	1,132	(40)	-	1,092
TOTAL FUNDS	440,761	567	-	441,328

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,784	(94,229)	(7,445)
Designated fund: Global Adventure	13,200	(4,349)	8,851
Designated fund: Go karts	20,849	(10,069)	10,780
Designated fund: Training	1,183	(1,336)	(153)
Designated fund: Beavers, Cubs, Scouts, Explorers & D of E	31,456	(34,409)	(2,953)
Designated fund: International Activities	-	(2,464)	(2,464)
Designated fund: International Opportunities	-	(1,840)	(1,840)
Designated fund: Three Arrows SASU	-	(100)	(100)
Designated fund: Water Active Support Unit	5,022	(4,302)	720
Designated fund: Support and Opportunities	-	(5,500)	(5,500)
Designated fund: Chiller	41,210	(40,499)	711
	199,704	(199,097)	607
Restricted funds			
Richard Shaw	-	(40)	(40)
TOTAL FUNDS	199,704	(199,137)	567

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13. MOVEMENT IN FUNDS - continued

Comparatives for 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	369	-	-	369
	448,159	(8,530)	-	439,629
Restricted funds				
Richard Shaw	1,279	(147)	-	1,132
TOTAL FUNDS	449,438	(8,677)	-	440,761

Comparative 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	35,697	(35,418)	279
	148,871	(157,401)	(8,530)
Restricted funds			
Richard Shaw	-	(147)	(147)
TOTAL FUNDS	148,871	(157,548)	(8,677)

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13. MOVEMENT IN FUNDS - continued

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.

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.

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13. MOVEMENT IN FUNDS - continued

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

Beavers, Cubs, Scouts, Explorers & D of E
This fund has been established to provide events specific to younger participants in Lincolnshire Scouting. In the year ended 31 March 2026 the amount transferred to this fund was £2,309 (2025: £nil).

Go Karts
This fund has been established to run Go Karting at events and at weekends throughout the summer. In the year ended 31 March 2026 the amount transferred from this fund was £1,570 (2025: £nil).

International Activities
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 2026 the amount transferred was £2,000 (2025: £4,000).

International Opportunities
This fund has been established to promote participation in international events by members of the Lincolnshire scouting community. In the year ended 31 March 2026 the amount transferred was £2,000 (2025: £nil).

Support and Opportunities
This fund has been established 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. In the year ended 31 March 2026 the amount transferred was £5,000 (2025: £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 £215,985 (2025: £201,900) 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.