

LONSDALE DISTRICT SCOUT COUNCIL

Registered Charity Number: 1027167

Scout Association Registered Number: 12904

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

for the year ended

31 December 2016

LONSDALE & MARSH
Chartered Accountants
White Cross, South Road
Lancaster, LA1 4XQ

LONSDALE DISTRICT SCOUT COUNCIL

YEAR ENDED 31 DECEMBER 2016

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LONSDALE DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

A REGISTERED CHARITY

Charity Commission No. 1027167

Scout Association Registration No: 12904

REGISTERED OFFICE

Nos 3 and 4 Moor Street, Lancaster, LA1 1PR

TRUSTEES

Dr Tony Andrews

Mr David Bateman

Miss Harriet Butterfield (resigned 22 November 2016)

Mr Scott Cameron (resigned 22 November 2016)

Mr Stephen Clarke

Mr Daniel Coulthard

Mr Craig Dewar

Mr John Edwards

Dr Craig Graham

Dr Howard Greenwood

Mr Alan Hague

Mr James Holland (resigned 30 June 2016)

Mr Andrew Kayll (appointed 19 September 2016)

Mrs Rebecca Parker

Mr Nigel Pullen

Mrs Tracy Seton (resigned 19 September 2016)

Mr Jonathan Shaw (resigned 22 November 2016)

Mrs Debbie Smith

Mr Thomas Wilkinson

REPORTING ACCOUNTANTS

Lonsdale & Marsh

Chartered Accountants

White Cross

South Road, Lancaster

LA1 4XQ

BANKERS

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent, ME19 4JQ

SOLICITORS

Joseph A Jones

Fenton Street

Lancaster

LA1 1TE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2016.

Structure, governance and management.

The District is a constituent part of the Scout Association (incorporated by Royal Charter, which in turn gives authority to both the Bye Laws and Policy Organisation and Rules of the Scout Association).

In addition the District is a charity registered separately with the Charity Commission. The charity is managed by its Trustees (the District Executive Committee, with members appointed in accordance with the Governing Document - Policy, Organisation and Rules).

The Trustees are responsible for complying with charity legislation.

This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of his appointment.

Objectives and activities.

The objectives of the District are as a unit of the Scout Association.

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance.

With the addition of a Westgate Scout Group in 2015, Lonsdale has 23 Active Scout Groups offering exciting opportunities for 6 - 14 year olds across our Community, every night of the the week. In addition to this we have 6 Explorer Scout units offering provision to our 14 to 18 year olds. Our Census showed increased youth and adult membership over the last 6 years and significant membership growth in all areas in 2016, including an increase in the number of adult volunteers.

In addition to an increase in our membership, we have also seen a significant increase in the number of nights away and residential experiences that are being offered to our young people. Outdoor adventure is a key element of a successful programme. Some of those residential experiences have taken our young people around the World, and in 2016 some of our members took part in expeditions in Mongolia, the Picos Mountains, Holland, Denmark and Ireland.

We are also delighted by the increase in the number of young people achieving top awards within their sections, and those young leaders, aged 14 - 18, who complete training to enable them to support the leadership of younger sections. This increase signifies our commitment to a programme which enables all children to achieve.

Our two Activity Centres continue to be the playgrounds of Scouting. Young people enjoy a range of adventurous activities and camping at these sites.

Not only are the two centres used by local Scouts and Guides, they also attract bookings from groups across the UK and from other organisations.

RUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2016 (CONT'D)

Achievements and performance (continued).

We continue to work towards the achievement of our strategic plan, 'Vision 2018' and have made great progress in engaging with other community organisations, growing our organisation, developing our resources and being more youth shaped and inclusive.

We have appointed a District Youth Commissioner who works with young people to ensure they have the opportunity to shape their Scouting and influence decision making at all levels of the movement.

In achieving our ambitions to offer better Scouting to more young people, we cannot work alone; fruitful relationships with community partners will enable us to achieve our vision.

Financial Review

Receipts in the year were £121,729 with payments of £117,552.

The main sources of receipts are the lettings at the campsites, membership subscriptions and receipts for members' activities.

The main items of payments are the upkeep of the two campsites, the provision of the District Headquarters, support to members within the District, including members' trips, and activities.

The District held £10,738 restricted funds at the year end which is earmarked for specific purposes (see page 8).

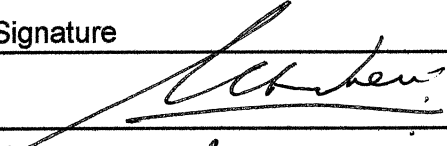

The policy is to hold cash reserves at a level to meet regular anticipated unrestricted expenditure for three months which would amount to around £20,000.

Public Benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Declaration

The Trustees declare that they have approved the Trustees' Report on pages 2 and 3.

Signature	Print Name
	Anthony Andrews
	Stephen Clarke

16th May 2017

LONSDALE DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONSDALE DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2016

Registered Charity No. 1027167

Report on the financial statements of Lonsdale District Scout Council for the year ended 31 December 2016, set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The District's trustees are responsible for the preparation of the financial statements and they consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the Charities Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the District and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

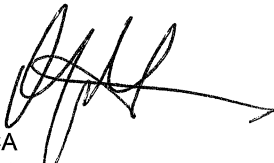
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



O Grills ACA
Lonsdale & Marsh
White Cross
South Road
Lancaster
LA1 4XQ

Date: 22/5/2017.

LONSDALE DISTRICT SCOUT COUNCIL

ACCOUNTS SUMMARY

FOR THE YEAR ENDED 31 DECEMBER 2016

	Unrestricted Funds 31/12/2016 HQ	Unrestricted Funds 31/12/2016 Campsites	Restricted Funds 31/12/2016 HQ	Endowment Funds 31/12/2016	Total 31/12/2016	Total 31/12/2015
Total receipts for the year	54,609	49,340	16,424	1,356	121,729	124,294
Total payments for the year	48,680	47,179	19,978	1,715	117,552	113,839
Net receipts / (payments) for the year	5,929	2,161	(3,554)	(359)	4,177	10,455
Balances brought forward	42,472	322,549	14,292	100,156	479,469	468,266
	48,401	324,710	10,738	99,797	483,646	478,721
Transfers between funds	-	-	-	-	-	-
	48,401	324,710	10,738	99,797	483,646	478,721
Increase / (reduction) in value of assets:						
Investments	(1,783)	-			(1,783)	(124)
Campsites land and buildings		525,000			525,000	
Fixtures and fittings	-	-			-	-
Stocks	138	(125)			13	1,175
Small loans	(203)				(203)	(203)
Amounts owing to District	355				355	-
Land and buildings, Kingsway, Heysham	-				-	(100)
Reduction / (increase) in liabilities	(670)				(670)	-
Total net assets	46,238	849,585	10,738	99,797	1,006,358	479,469

LONSDALE DISTRICT SCOUT COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

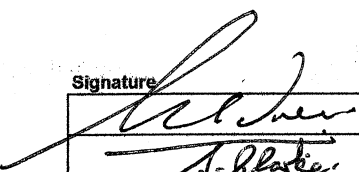

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2016 District	31/12/2016 Campsites	31/12/2016	31/12/2016	31/12/2016	31/12/2015
Receipts						
Membership subscriptions	50,787	-	695	-	51,482	48,708
Less Paid	(36,166)	-	-	-	(36,166)	(34,167)
	14,621	-	695	-	15,316	14,541
Donations	641	1,126	-	-	1,767	6,372
Fundraising (Jamboree)	-	-	-	-	-	5,300
Lettings and Associated Income	2,550	45,916	-	-	48,466	46,929
Other Income	35	1,141	-	-	1,176	1,120
Youth Programme and Activities	29,369	643	-	-	30,012	36,402
Training	560	-	-	-	560	1,470
Badge Sales	6,335	-	-	-	6,335	5,580
Investment Income	295	514	100	1,356	2,265	2,126
Explorers	-	-	3,484	-	3,484	2,742
SASU	-	-	211	-	211	245
Kingsway	203	-	-	-	203	537
Cubs 100	-	-	11,934	-	11,934	930
Sub total	54,609	49,340	16,424	1,356	121,729	124,294
Asset and investment sales, etc.	-	-	-	-	-	-
Total receipts	54,609	49,340	16,424	1,356	121,729	124,294
Payments						
Youth Programme and Activities	27,846	2,814	-	-	30,660	34,299
Rent and Hall Hire	6,615	-	-	-	6,615	6,615
Heat, Light and Water	748	8,124	-	-	8,872	10,210
Repairs and Maintenance	203	27,145	-	-	27,348	18,151
Capital Expenditure	527	211	-	-	738	8,418
Insurance	700	2,829	-	-	3,529	6,895
Printing, Postage and Telephone	70	1,478	-	-	1,548	1,829
Governance and Trustee Expenses	1,050	-	-	-	1,050	1,297
Campsite Shops	-	766	-	-	766	802
Bank Charges	60	10	-	-	70	4
Professional fees	-	2,100	-	-	2,100	468
Grants to Groups	530	-	-	1,715	2,245	4,490
Grants to Individuals	700	-	-	-	700	600
Badge Costs	5,750	-	-	-	5,750	5,475
Training	1,196	-	-	-	1,196	1,845
Team Expenses	1,215	-	-	-	1,215	1,782
Explorers	-	-	5,896	-	5,896	2,361
Development	643	-	-	-	643	1,033
Miscellaneous	194	1,702	-	-	1,896	85
Donations	300	-	-	-	300	5,123
Jamboree	-	-	-	-	-	1,916
Cubs 100	333	-	14,072	-	14,405	-
SASU	-	-	10	-	10	141
Sub total	48,680	47,179	19,978	1,715	117,552	113,839
Asset and investment purchases, etc.	-	-	-	-	-	-
Total payments	48,680	47,179	19,978	1,715	117,552	113,839
Net of receipts/(payments)	5,929	2,161	(3,554)	(359)	4,177	10,455

LONSDALE DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2016

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/16	31/12/16	31/12/16	31/12/16	31/12/16	31/12/16
	District	Campsites				
Cash						
Current Accounts	5,064	32,873	896	734	39,567	35,257
Deposit Accounts	25,704	45,000	9,842	35,063	115,609	105,610
Term Deposit	-	-	-	64,000	64,000	74,000
Cash	16	189	-	-	205	337
Total cash funds	30,784	78,062	10,738	99,797	219,381	215,204
Other Monetary Assets						
Small loans outstanding	406	-	-	-	406	609
Amounts owing to District	355	-	-	-	355	-
Sub Total	761	-	-	-	761	609
Investment Assets						
Lancaster Scout and Guide Shop	5,000	-	-	-	5,000	6,783
Sub Total	5,000	-	-	-	5,000	6,783
Assets Retained for the Charity's own use						
Badge Stock	3,963	-	-	-	3,963	3,825
Campsite Shop Stock	-	1,023	-	-	1,023	1,148
Campsite Land and Buildings	-	735,000	-	-	735,000	210,000
Campsite Fixtures and Fittings	-	35,500	-	-	35,500	35,500
District Fixtures and Fittings	6,400	-	-	-	6,400	6,400
Sub Total	10,363	771,523	-	-	781,886	256,873
Liabilities						
Accounts not yet paid	(670)	-	-	-	(670)	-
Sub Total	(670)	-	-	-	(670)	-
Total Assets less Liabilities	46,238	849,585	10,738	99,797	1,006,358	479,469

The financial statements on pages 5 to 9 were approved by the Trustees on 16th May 2017 and signed on their behalf by:

Signature	Print Name
	Anthony Andrews
	Stephen Clarke

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

ACCOUNTING POLICIES

The financial statements have been prepared on a receipts and payments basis as the District Scout Council's total annual income does not exceed £250,000.

The Scout Council owns land and buildings at the Silverhelme and Littledale Campsites which were professionally valued in 2016 at £275,000 and £460,000 respectively, £735,000 in total. This represents the replacement value and it has been used to insure the buildings.

We have recently reassessed the value of the Scout Council's investment in the Lancaster Scout and Guide Shop and have taken a more realistic view of the monetary sum that could be recovered if, in extremis, the Shop were to cease trading.

FUNDS

The Endowment Funds are known in the Scout District as the "Sharpe Bequest". This bequest consists of an indexed capital sum with only the remaining income available for distribution as grants to help Lonsdale District's Scout Groups. This year the income amounted to £1,356 and grants totalling £1,715 were made.

The funds designated as "Restricted" are monies held in District Funds on behalf of other activities in the District. Details are:-

	Balance 01/01/2016	Receipts	Payments	Balance 31/12/2016
Jamboree	9,147	795	-	9,942
Explorers	2,489	3,484	5,896	77
Cubs' Centenary	2,138	11,934	14,072	-
S.A.S.U.	518	211	10	719
	<u>14,292</u>	<u>16,424</u>	<u>19,978</u>	<u>10,738</u>

Unrestricted Funds are available for the Scout Council to use on its general purposes.

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (CONTINUED)

RECEIPTS

Donations were received in memory of Jack Armstong, Andrew Buckley, Margaret Eddowes and Peter Hewitt.

Lettings and associated receipts have four main constituents:-

- 1 Rent for telecommunications mast at Silverhelme, £7,123
- 2 Receipts at Littledale, £17,295
- 3 Receipts at Silverhelme, £21,498
- 4 Contribution from the Scout and Guide Shop, £2,550

Activities receipts are largely offset by payments on the various activities which are District-led.

PAYMENTS

The main part of our expenditure was on maintenance at the Campsites; this amounted to £14,421 at Silverhelme and £12,724 at Littledale. In addition, the rent for District HQ was £6,615.

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

The District needs an operational contingency of £20,000.

The new toilet block at Silverhelme is the major expenditure in 2017 with an estimated cost of £65,000.

The lease for District HQ runs for six years from 1st August 2014. There is a rent review due on 1st August 2017.