

LONSDALE DISTRICT SCOUT COUNCIL

Registered Charity Number: 1027167

Scout Association Registered Number: 12904

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

for the ten months ended

31 December 2014

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

LONSDALE DISTRICT SCOUT COUNCIL

TEN MONTHS ENDED 31 DECEMBER 2014

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LONSDALE DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

A REGISTERED CHARITY

Charity Commission No. 1027167
Headquarters Registration No: 12904

REGISTERED OFFICE

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

TRUSTEES

Mr Paul Aitchison (resigned July 2014)
Dr Tony Andrews (appointed July 2014)
Mr David Bateman
Mr Andrew Blenkinship
Mr Terence Bond (resigned July 2014)
Mr Stephen Clarke
Mr Craig Dewar
Mr John Edwards
Dr Howard Greenwood
Mr Alan Hague (appointed July 2014)
Mr James Holland
Mr Stuart Little (appointed July 2014)
Mr George Long
Mr David Manning
Mrs Nicola Orton
Mrs Victoria Powell
Mr Nigel Pullen (appointed July 2014)
Mr Craig Pyne
Mr Tim Sargent
Mrs Tracy Seton

REPORTING ACCOUNTANTS

Lonsdale & Marsh
Chartered Accountants
White Cross
South Road, Lancaster
LA1 4XQ

BANKERS

| | |
|------------------------|----------------------|
| Royal Bank of Scotland | CAF Bank Ltd |
| 2 New Street | 25 Kings Hill Avenue |
| Lancaster | Kings Hill |
| LA1 1EQ | West Malling |
| | Kent, ME19 4JQ |

SOLICITORS

Joseph A Jones
Fenton Street
Lancaster
LA1 1TE

TRUSTEES REPORT FOR THE TEN MONTHS ENDED 31 DECEMBER 2014.

Structure, governance and management.

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

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.

We continue to have 22 Scout Groups comprising Beaver Scouts, Cub Scouts and Scouts, covering the ages 6 to 14. Lonsdale Explorer Scout Units have grown from 3 in 2007 to 7 in 2014 with ages from 14 to 18. Our Census showed increased youth and adult membership over the last 5 years and, encouragingly, many parents signed up as Occasional Helpers which may lead to future adult leadership. Many of our Youth Members regularly achieve top awards, which are presented on special presentation evenings throughout the District. This success results from strong, imaginative programmes delivered by trained and motivated Leaders.
The District has developed a strong team of adults to support and help Scout Groups. This enables Scout Groups to develop by recruiting new members and to be aware of their safeguarding and safety responsibilities. Lonsdale Scout District's Scout Active Support Unit (SASU) helps at District events and also helps within Scout Groups and provides administrative assistance.
Our two campsites are well maintained by the two hardworking wardens and supporting working parties. The main users of the sites are Scout and Guide Units not only local but from all parts of the U.K. In addition, many bookings emanate from other voluntary youth groups and schools and colleges. During the year Scout Groups held Camps and other outdoor and indoor events which provide our young people with opportunities to "stretch" themselves physically and intellectually and improve their social skills. Work continues to ensure that all Scout Groups have full Executive Committees to support them. Special efforts are in hand to support and encourage Group Scout Leaders in their important duties. The District has just approved a five year strategic plan 'Vision 2018' which sets the direction for further membership growth, greater community presence and a greater focus on diversity, youth involvement and community impact.

Financial Review

Receipts in the ten months were £97,216 with payments of £81,433. The main sources of receipts are the lettings at the campsites and membership subscriptions. The main items of payments are the upkeep of the two campsites, the provision of the District Headquarters and support to members within the District. The District held £101,972 unrestricted funds at the period end of which £73,000 is earmarked for specific purposes (see page 7).
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 of duties.

Declaration

The Trustees declare that they have approved the Trustees' Report above.

| | | | |
|-----------|---|------------|--|
| Signature |  | Print Name | <input type="text" value="Anthony Andrews"/> |
| |  | | <input type="text" value="Stephen Clarke"/> |

18th May 2015

LONSDALE DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONSDALE DISTRICT SCOUT COUNCIL FOR THE TEN MONTHS ENDED 31 DECEMBER 2014

Registered Charity No. 1027167

Report on the financial statements of Lonsdale District Scout Council for the ten months ended 31 December 2014, set out on pages 4 to 7.

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 period 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.



Date: 21/5/2015.

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

LONSDALE DISTRICT SCOUT COUNCIL

ACCOUNTS SUMMARY

FOR THE TEN MONTHS ENDED 31 DECEMBER 2014

| | Unrestricted Funds 31/12/2014 District | Unrestricted Funds 31/12/2014 Campsites | Endowment Funds 31/12/2014 | Total 31/12/2014 | Total 28/02/2014 |
|--|---|--|----------------------------------|---------------------|---------------------|
| Total Receipts for the period | 54,464 | 40,647 | 2,105 | 97,216 | 76,130 |
| Total Payments for the period | 45,496 | 34,674 | 1,263 | 81,433 | 72,089 |
| Net Receipts / (Payments) for the period | 8,968 | 5,973 | 842 | 15,783 | 4,041 |
| Balances Brought Forward | 50,279 | 308,164 | 101,935 | 460,378 | 456,253 |
| | 59,247 | 314,137 | 102,777 | 476,161 | 460,294 |
| Increase / (Reduction) in value of assets: | | | | | |
| Investments | 641 | - | - | 641 | (370) |
| Fixtures and Fittings | - | 3,337 | - | 3,337 | 645 |
| Stocks | 238 | (590) | - | (352) | 1,312 |
| Small Loans | (763) | | - | (763) | 811 |
| Amount owing to District | (958) | | - | (958) | (431) |
| Land and Buildings, Kingsway, Heysham | (12,800) | | - | (12,800) | - |
| Reduction / (Increase) in Liabilities | 3,000 | | - | 3,000 | (1,883) |
| Total Net Assets | 48,605 | 316,884 | 102,777 | 468,266 | 460,378 |

LONSDALE DISTRICT SCOUT COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE TEN MONTHS ENDED 31 DECEMBER 2014

| | Unrestricted funds 31/12/2014 District | Unrestricted funds 31/12/2014 Campsites | Endowment funds 31/12/2014 | Total funds 31/12/2014 | Total Funds 28/02/2014 |
|---|---|--|----------------------------------|---------------------------|---------------------------|
| Receipts | | | | | |
| Membership subscriptions | 43,757 | - | - | 43,757 | 41,500 |
| Less Paid | (31,164) | - | - | (31,164) | (29,400) |
| | 12,593 | - | - | 12,593 | 12,100 |
| Donations | 5,363 | 10 | - | 5,373 | 5,291 |
| Fundraising (Jamboree) | 5,064 | - | - | 5,064 | - |
| Lettings and Associated Income | 2,994 | 39,047 | - | 42,041 | 32,414 |
| Other Income | 132 | 1,103 | - | 1,235 | 794 |
| Activities | 11,524 | 410 | - | 11,934 | 10,842 |
| Training | 1,621 | - | - | 1,621 | 1,348 |
| Badge Sales | 4,764 | - | - | 4,764 | 3,967 |
| Investment Income | 307 | 77 | 2,105 | 2,489 | 4,863 |
| Explorers | 5,760 | - | - | 5,760 | 2,848 |
| SASU | - | - | - | - | 726 |
| Gift Aid Tax | - | - | - | - | 937 |
| Kingsway | 1,680 | - | - | 1,680 | - |
| Gilwell Cubs | 2,662 | - | - | 2,662 | - |
| Sub total | 54,464 | 40,647 | 2,105 | 97,216 | 76,130 |
| Asset and investment sales, etc. | - | - | - | - | - |
| Total receipts | 54,464 | 40,647 | 2,105 | 97,216 | 76,130 |
| Payments | | | | | |
| Youth Programme and Activities | 11,401 | 178 | - | 11,579 | 10,191 |
| Rent and Hall Hire | 6,514 | - | - | 6,514 | 6,300 |
| Heat, Light and Water | 740 | 5,760 | - | 6,500 | 8,085 |
| Repairs and Maintenance | - | 15,516 | - | 15,516 | 18,189 |
| Capital Expenditure | - | 9,899 | - | 9,899 | 4,860 |
| Insurance | 671 | 652 | - | 1,323 | 5,506 |
| Printing, Postage and Telephone | 195 | 1,644 | - | 1,839 | 1,763 |
| Governance and Trustee Expenses | 1,125 | - | - | 1,125 | 1,041 |
| Campsite Shops | - | 1,008 | - | 1,008 | 1,475 |
| Bank Charges | - | 17 | - | 17 | 10 |
| Grants to Groups | - | - | 1,263 | 1,263 | 1,035 |
| Grants to Individuals | - | - | - | - | 1,000 |
| Badge Costs | 4,842 | - | - | 4,842 | 3,981 |
| Training | 1,615 | - | - | 1,615 | 2,376 |
| Team Expenses | 954 | - | - | 954 | 1,409 |
| Explorers | 6,539 | - | - | 6,539 | 3,704 |
| Development | 909 | - | - | 909 | 513 |
| Miscellaneous | 371 | - | - | 371 | 651 |
| Donations | 355 | - | - | 355 | - |
| Jamboree | 6,420 | - | - | 6,420 | - |
| Gilwell Cubs | 1,454 | - | - | 1,454 | - |
| SASU | 312 | - | - | 312 | - |
| Kingsway | 1,079 | - | - | 1,079 | - |
| Sub total | 45,496 | 34,674 | 1,263 | 81,433 | 72,089 |
| Asset and investment purchases, etc. | - | - | - | - | - |
| Total payments | 45,496 | 34,674 | 1,263 | 81,433 | 72,089 |
| Net of receipts/(payments) | 8,968 | 5,973 | 842 | 15,783 | 4,041 |

LONSDALE DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2014

| | Unrestricted funds 31/12/2014 District | Unrestricted funds 31/12/2014 Campsites | Endowment funds 31/12/2014 | Total funds 31/12/2014 | Total Funds 28/02/2014 |
|---|--|---|-------------------------------|---------------------------|---------------------------|
| Cash | | | | | |
| Current Accounts | 10,019 | 60,306 | 2,934 | 73,259 | 67,646 |
| Deposit Accounts | 21,458 | 10,000 | 44,421 | 75,879 | 55,618 |
| Term Deposit | - | - | 55,422 | 55,422 | 65,422 |
| Cash | 30 | 159 | - | 189 | 281 |
| Total cash funds | 31,507 | 70,465 | 102,777 | 204,749 | 188,967 |
| Other Monetary Assets | | | | | |
| Small loans outstanding | 811 | - | - | 811 | 1,574 |
| Amounts owing to District | - | - | - | - | 958 |
| Sub Total | 811 | - | - | 811 | 2,532 |
| Investment Assets | | | | | |
| Lancaster Scout and Guide Shop | 6,907 | - | - | 6,907 | 6,266 |
| Sub Total | 6,907 | - | - | 6,907 | 6,266 |
| Assets Retained for the Charity's own use | | | | | |
| Badge Stock | 2,880 | - | - | 2,880 | 2,642 |
| Campsite Shop Stock | - | 919 | - | 919 | 1,508 |
| Campsite Land and Buildings | - | 210,000 | - | 210,000 | 210,000 |
| Campsite Fixtures and Fittings | - | 35,500 | - | 35,500 | 32,163 |
| District Fixtures and Fittings | 6,400 | - | - | 6,400 | 6,400 |
| Land and Buildings in Kingsway, Heysham (sale proceeds in 2015) | 100 | - | - | 100 | 12,900 |
| Sub Total | 9,380 | 246,419 | - | 255,799 | 265,613 |
| Liabilities | | | | | |
| Accounts not yet paid | - | - | - | - | (3,000) |
| Sub Total | - | - | - | - | (3,000) |
| Total Assets less Liabilities | 48,605 | 316,884 | 102,777 | 468,266 | 460,378 |

The financial statements on pages 4 to 7 were approved by the Trustees on 18th May 2015 and signed on their behalf by:

| Signature | Print Name |
|---|-----------------|
|  | Anthony Andrews |
|  | Stephen Clarke |

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE TEN MONTHS ENDED 31 DECEMBER 2014

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 on 20 May 2009 at £60,000 and £150,000 respectively, £210,000 in total.

As at 31 December 2014 the Scout Council also owned land and buildings at Kingsway, Heysham. The value has been written down in these accounts to £100, the price at which they were sold in January 2015 to Centurion with Westgate Scout Group.

FUNDS

The Endowment Funds are known in the Scout District as the "Sharpe Bequest". This bequest consisted of a capital sum which remains intact and only the income is available for distribution as grants to help Lonsdale District's Scout Groups. This year the income amounted to £2,105, out of which grants totalling £1,263 were made. The balance is reinvested to generate further income.

Unrestricted Funds are available to the Scout Council to use for its general purposes. Some are designated for a specific purpose.

RECEIPTS

Donations include a bequest of £5,000.

Lettings and Associated income has four main constituents:

- 1 Rent for telecommunications mast at Silverhelme, £6,276
- 2 Income at Littledale, £11,531
- 3 Income at Silverhelme, £16,825
- 4 Rent from the Scout and Guide Shop, £2,994

Activities income is largely offset by expenditure on the various activities which are District-led.

The Explorer and SASU amounts are held by the District for use by these sections.

PAYMENTS

Improving and extending the water supply at Littledale accounted for £5,230 of the District's capital expenditure. The remainder, £4,669, was the final payment for the steelwork in Silverhelme's shelter.

During this accounting period the District paid £6,420 for young people going to the World Jamboree in Japan in 2015. This was offset by the fundraising activities of the participants which raised £5,064. These fundraising activities are continuing in 2015.

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

The annual rent of 3-4 Moor Street, Lancaster is £6,615, to be reviewed on 31st July 2017. The lease expiry date is 31st July 2020.

Campsites need an operational contingency of £10,000. In addition both sites have been surveyed and it has been decided that health and safety and services works are expected to cost a total of £41,000. Littledale's share amounts to £23,000 and Silverhelme's amounts to £18,000. A further £22,000 has been earmarked towards the completion of the Silverhelme shelter and toilet block project. In addition the District is holding funds for the Cub Scout Gilwell trip amounting to £1,200.