

LONSDALE DISTRICT SCOUT COUNCIL

Registered Charity Number: 1027167

Scout Association Registered Number: 12904

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

for the year ended

31 December 2018

**FELLGRILLS (LANCASTER)
Chartered Accountants
White Cross, South Road
Lancaster, LA1 4XQ**

LONSDALE DISTRICT SCOUT COUNCIL

YEAR ENDED 31 DECEMBER 2018

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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

3 Moor Street, Lancaster, LA1 1PR

TRUSTEES

Dr Tony Andrews

Mr David Bateman

Miss Rhianne Bell (resigned 31 August 2018)

Mr James Carbert

Mr Stephen Clarke

Mr Craig Dewar- Willox

Dr Craig Graham (resigned 28 June 2018)

Dr Howard Greenwood

Mr Alan Hague

Mr Andrew Kayll (resigned 4 September 2018)

Ms Lydia Maun (appointed 1 September 2018)

Mrs Rebecca Parker

Mrs Debbie Smith

Mr Dave Squirrell

Mr Thomas Wilkinson

INDEPENDENT EXAMINERS

FellGrills (Lancaster)

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

Holdens

2 Castle Hill

Lancaster

LA1 1YR

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2018.

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 her 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.

In the past year it has been great to see membership growth in our Explorer Scout and Scout Network Section, providing adventure and our skills for life brand for more 14-25 year olds.

Across our area, in over 100 sections, we are offering young people the chance to gain skills that will help prepare them for a better future. They learn practical skills like first aid, car mechanics, survival skills, as well as employability skills, independence and resilience. In today's world those skills are needed more than ever before.

Our adventurous programme has seen us issue more leaders with climbing, kayaking, sailing, archery, camping and walking permits than ever before. Adventure is at the heart of our programme, and our amazing volunteers continued to develop exciting, imaginative and innovative ways to keep the programme fresh and relevant for our young people.

This year, following huge efforts and a huge cash injection, we opened the new toilet block at Silverhelme Scout Activity Centre. Both Littledale and Silverhelme are looking superb and receiving the regular attention of a band of committed volunteers who ensure that our playgrounds of Scouting are safe, accessible and meeting the needs of our members.

Carnforth Scout Group defied all expectations with the spectacular building of their new headquarters, securing the future home of Scouting in that part of our District for generations.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D).

Achievements and performance (continued).

We have enjoyed a superb District Camp at Bibby's Farm, bringing hundreds of young people together to share in the fun and friendship that Scouting offers so well.

We've also held not one, but two award ceremonies for adults at Leighton Hall. We have always known that we have had some of the best volunteers in the UK, but it is high praise indeed that so many have been recognised by the Chief Scout, Bear Grylls, with the presentation of Good Service awards.

Lonsdale is a strong, proud District providing life changing adventure for so many young people, but, as always, we can do more. We need to continue to reach out and grow our membership so that we can help more and more young people.

Financial Review

Receipts in the year were £152,091 with payments of £133,518.

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 £18,436 restricted funds at the year end which are earmarked for specific purposes (see page 10).

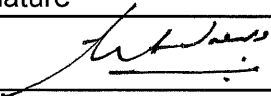

The policy is to hold cash reserves at a level to meet regular anticipated unrestricted expenditure for three months which would amount to around £20,000.

Public Benefit

The Trustees believe that we have met the Charity Commission's public benefit criteria for the advancement of both education and citizenship and community development.

Declaration

The Trustees declare that they have approved the Trustees' Report on pages 4 and 5.

Signature	Print Name
	Anthony Andrews
	Amanda J Sweet

12th June 2019

LONSDALE DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONSDALE DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2018

Registered Charity No. 1027167

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2018, set out on pages 7 to 11.

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 2011 Act and, in carrying out my examination, I have followed the 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 which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 18/6/19.

O Grills FCA
FellGrills (Lancaster)
White Cross
South Road
Lancaster
LA1 4XQ

LONSDALE DISTRICT SCOUT COUNCIL

**ACCOUNTS SUMMARY
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Unrestricted Funds 31/12/2018 HQ	Unrestricted Funds 31/12/2018 Campsites	Restricted Funds 31/12/2018 HQ	Endowment Funds 31/12/2018	Total 31/12/2018	Total 31/12/2017
Total receipts for the year	60,795	59,333	30,666	1,297	152,091	121,097
Total payments for the year	63,665	44,087	25,253	513	133,518	167,144
Net receipts / (payments) for the year	(2,870)	15,246	5,413	784	18,573	(46,047)
Balances brought forward	53,165	823,919	13,023	102,811	992,918	1,006,358
	50,295	839,165	18,436	103,595	1,011,491	960,311
Transfers between funds	-	-	-	-	-	-
	50,295	839,165	18,436	103,595	1,011,491	960,311
Increase / (reduction) in value of assets:						
Investments	1,955				1,955	766
Campsites land and buildings						30,000
Campsites mowers	-	12,720			12,720	
Fixtures and fittings	-					
Stocks	(5)	(106)			(111)	372
Small loans	(203)				(203)	(203)
Amounts owing	(1,057)	(500)			(1,557)	1,202
Reduction / (increase) in liabilities	(1)				(1)	470
Total net assets	50,984	851,279	18,436	103,595	1,024,294	992,918

LONSDALE DISTRICT SCOUT COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018



	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2018	31/12/2018	31/12/2018	31/12/2018	31/12/2018	31/12/2017
	District	Campsites				
Receipts						
Membership Subscriptions	50,426	-	690	-	51,116	51,833
Less Paid	(37,950)	-	-	-	(37,950)	(38,345)
	12,476	-	690	-	13,166	13,488
Donations and Grants	1,682	553	-	-	2,235	22,720
Lettings and Associated Income	1,200	57,670	-	-	58,870	50,416
Other Income	1,158	562	-	-	1,720	1,307
Youth Programme and Activities	36,119	428	-	-	36,547	20,436
Training	709	-	-	-	709	1,055
Badge Sales	6,136	-	-	-	6,136	5,647
Investment Income	576	120	-	1,297	1,993	1,821
Loan Repayment	203	-	-	-	203	203
Explorers	-	-	16,749	-	16,749	4,004
Jamboree	-	-	859	-	859	-
Zellhof	-	-	12,368	-	12,368	-
Clothing Sales	536	-	-	-	536	-
Sub total	60,795	59,333	30,666	1,297	152,091	121,097
Asset and investment sales, etc.	-	-	-	-	-	-
Total receipts	60,795	59,333	30,666	1,297	152,091	121,097
Payments						
Youth Programme and Activities	34,871	770	-	-	35,641	16,465
Rent	6,615	-	-	-	6,615	5,254
Heat, Light and Water	1,197	7,278	-	-	8,475	6,590
Repairs and Maintenance	171	16,310	-	-	16,481	18,846
Capital Expenditure	1,177	15,119	-	-	16,296	-
Insurance	779	2,938	-	-	3,717	3,933
Printing, Postage and Phone	279	1,228	-	-	1,507	1,709
Governance and Trustee Expenses	1,149	-	-	-	1,149	1,108
Campsite Shops	-	379	-	-	379	791
Bank Charges	60	65	-	-	125	141
Professional Fees	-	-	-	-	-	-
Grants to Groups	-	-	-	513	513	1,677
Grants to Individuals	3,614	-	-	-	3,614	800
Badge Costs	5,359	-	-	-	5,359	5,015
Training	3,093	-	-	-	3,093	1,132
Team Expenses	1,818	-	-	-	1,818	2,204
Explorers	-	-	15,775	-	15,775	2,542
Miscellaneous	1,673	-	-	-	1,673	649
Development	546	-	-	-	546	344
Awards	358	-	-	-	358	368
Recruitment	227	-	-	-	227	-
Donations	67	-	-	-	67	2,594
Jamboree	-	-	8,239	-	8,239	-
Zellhof	-	-	1,239	-	1,239	-
Clothing Purchases	612	-	-	-	612	-
Sub total	63,665	44,087	25,253	513	133,518	72,162
Asset and investment purchases, etc.	-	-	-	-	-	94,982
Total payments	63,665	44,087	25,253	513	133,518	167,144
Net of receipts/(payments)	(2,870)	15,246	5,413	784	18,573	(46,047)

LONSDALE DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2018

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2018	31/12/2018	31/12/2018	31/12/2018	31/12/2018	31/12/2017
	District	Campsites				
Cash						
Current Accounts	1,050	21,734	18,436	362	41,582	8,458
Deposit Accounts	31,807	15,000	-	3,233	50,040	80,609
Term Deposit	-	-	-	100,000	100,000	84,000
Cash	46	239	-	-	285	267
Total cash funds	32,903	36,973	18,436	103,595	191,907	173,334
Other Monetary Assets						
Small loans outstanding	-	-	-	-	-	203
Amounts owing	-	-	-	-	-	1,557
Sub Total	-	-	-	-	-	1,760
Investment Assets						
Lancaster Scout and Guide Shop	7,721	-	-	-	7,721	5,766
Sub Total	7,721	-	-	-	7,721	5,766
Assets Retained for the Charity's own use						
Badge Stock	4,162	-	-	-	4,162	4,167
Campsite Shop Stock	-	1,086	-	-	1,086	1,191
Campsite Land and Buildings	-	765,000	-	-	765,000	765,000
Campsite Fixtures and Fittings	-	35,500	-	-	35,500	35,500
Campsite Mowers	-	12,720	-	-	12,720	-
District Fixtures and Fittings	6,400	-	-	-	6,400	6,400
Sub Total	10,562	814,306	-	-	824,868	812,258
Liabilities						
Accounts not yet paid	(202)	-	-	-	(202)	(200)
Sub Total	(202)	-	-	-	(202)	(200)
Total Assets less Liabilities	50,984	851,279	18,436	103,595	1,024,294	992,918

The financial statements on pages 7 to 11 were approved by the Trustees on 12th June 2019 and signed on their behalf by:

Signature	Print Name
	Anthony Andrews
	Amanda J Sweet

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 are valued at £305,000 and £460,000 respectively, £765,000 in total. This represents the replacement value established in 2015 and it has been used to insure the buildings. This will be re-evaluated during 2019. The value of the fixtures and fittings, totalling £41,900, will also be reviewed in 2019.

ADDITIONS TO EQUIPMENT

Two new mowers were purchased during the year at a cost of £12,720.

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 £1,297. Grants totalling £513 were made.

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

	Balance <u>01/01/2018</u>	<u>Receipts</u>	<u>Payments</u>	Balance <u>31/12/2018</u>
Jamboree	10,766	1,549	8,239	4,076
Explorers	1,539	16,749	15,775	2,513
S.A.S.U.	718	-	-	718
Zellhof Expedition	-	12,368	1,239	11,129
	<u>13,023</u>	<u>30,666</u>	<u>25,253</u>	<u>18,436</u>

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018 (CONTINUED)

RECEIPTS

Lettings and associated receipts are as follows:-

Rent for telecommunications mast at Silverhelme	7,123
Receipts at Littledale	30,665
Receipts at Silverhelme	19,882
Contribution from the Scout and Guide Shop	1,200
	<hr/>
	58,870

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

DONATIONS

We acknowledge a generous anonymous donation of £1,682, which enabled a number of our members to participate in camping activities (not-the-least Red Rose 2018) who otherwise might not have been able to do so.

PAYMENTS

The major expenses incurred during the year were as follows:

Campsite running costs:	
Littledale	15,607
Silverhelme	12,937
	<hr/>
	28,544
HQ running costs	8,719

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

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

The lease for District HQ runs for six years from 1st August 2014.