

LONSDALE DISTRICT SCOUT COUNCIL

Registered Charity Number: 1027167

Scout Association Registered Number: 12904

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

for the year ended

28 February 2014

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

LONSDALE DISTRICT SCOUT COUNCIL

YEAR ENDED 28 FEBRUARY 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 Aitchson (appointed September 2013)
Mr David Bateman (appointed September 2013)
Mr Andrew Blenkinship (appointed September 2013)
Mr Terence Bond
Mr Stephen Clarke
Mr Craig Dewar
Mr George Long
Mrs Patricia Griffin (resigned July 2013)
Mr John Edwards
Mr Peter Ellwood (died 4th January 2014)
Dr Howard Greenwood (appointed September 2013)
Mr James Holland
Mr David Manning (appointed March 2013)
Mr Mike Nelson (resigned January 2014)
Mrs Nicola Orton (appointed September 2013)
Mr Craig Pyne
Mrs Victoria Powell (appointed September 2013)
Mr Tim Sargent
Mrs Tracy Seton (appointed September 2013)

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 ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2014.

Structure, governance and management

The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities.

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 help at District events and also help within Scout Groups and provide 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

Income in the year was £76,130 with expenditure of £72,089. The main sources of income were the lettings at the campsites and membership subscriptions. The main items of expenditure were the upkeep of the two campsites and provision of the District Headquarters.

The District held £87,032 unrestricted funds at the year end of which £12,352 is earmarked for specific purposes.

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. At present the free unrestricted cash reserves stand at £74,680. The reason for the excess is to hold enough funds to contribute to the rebuild of the toilet block at Silverhelme Campsite which has an estimated cost of around £80,000.

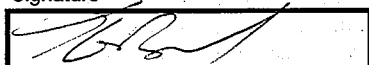
Public Benefit

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

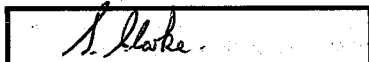
The trustees declare that they have approved the trustees' report above

Signature



Print Name

Terence Gerald Bond



Stephen Clarke

19th May 2014

LONSDALE DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONSDALE DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 28 FEBRUARY 2014

Registered Charity No. 1027167

Report on the financial statements of Lonsdale District Scout Council for the year ended 28 February 2014, set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity'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 charity 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

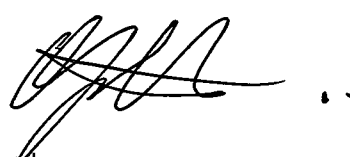
In the course of my examination, no matter has come to my attention:

(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: 26/5/2014

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

LONSDALE DISTRICT SCOUT COUNCIL

**ACCOUNTS SUMMARY
FOR THE YEAR ENDED 28 FEBRUARY 2014**

	Unrestricted Funds 2014	Endowment Funds 2014	Total 2014	Total 2013
Total Receipts for the year	72,836	3,294	76,130	71,634
Total Payments for the year	71,054	1,035	72,089	56,423
Net Receipts / (Payments) for the year	<u>1,782</u>	<u>2,259</u>	<u>4,041</u>	<u>15,211</u>
Balances Brought Forward	356,577	99,676	456,253	421,004
	<u>358,359</u>	<u>101,935</u>	<u>460,294</u>	<u>436,215</u>
Increase / (Reduction) in value of assets:				
Investments	(370)	-	(370)	(20)
Fixtures and Fittings	645	-	645	-
Stocks	1,312	-	1,312	601
Small Loans	811	-	811	-
Amount owing to District	(431)	-	(431)	1,062
Land and Buildings	-	-	-	12,900
Reduction / (Increase) in Liabilities	(1,883)	-	(1,883)	5,495
Total Net Assets	<u><u>358,443</u></u>	<u><u>101,935</u></u>	<u><u>460,378</u></u>	<u><u>456,253</u></u>

LONSDALE DISTRICT SCOUT COUNCIL

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2014**

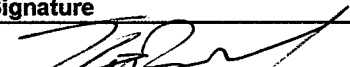

	Unrestricted funds 2014	Endowment funds 2014	Total funds 2014	Total Funds 2013
Receipts				
Membership subscriptions	41,500	-	41,500	41,136
Less Paid	(29,400)	-	(29,400)	(29,274)
	<u>12,100</u>	<u>-</u>	<u>12,100</u>	<u>11,862</u>
Donations	5,291	-	5,291	218
Grants	-	-	-	-
Fundraising	-	-	-	1,160
Lettings and Associated Income	32,414	-	32,414	39,484
Other Income	794	-	794	-
Activities	10,842	-	10,842	7,677
Training	1,348	-	1,348	248
Badge Sales	3,967	-	3,967	4,050
Investment Income	1,569	3,294	4,863	6,655
Explorers	2,848	-	2,848	-
SASU	726	-	726	-
Gift Aid Tax	937	-	937	280
Sub total	<u>72,836</u>	<u>3,294</u>	<u>76,130</u>	<u>71,634</u>
Asset and investment sales, etc.	-	-	-	-
Total receipts	<u>72,836</u>	<u>3,294</u>	<u>76,130</u>	<u>71,634</u>
Payments				
Youth Programme and Activities	10,191	-	10,191	6,313
Rent and Hall Hire	6,300	-	6,300	6,300
Heat, Light and Water	8,085	-	8,085	8,490
Repairs and Maintenance	18,189	-	18,189	10,685
Capital Expenditure	4,860	-	4,860	10,134
Insurance	5,506	-	5,506	4,244
Printing, Postage and Telephone	1,763	-	1,763	3,610
Governance and Trustee Expenses	1,041	-	1,041	998
Campsite Shops	1,475	-	1,475	-
Bank Charges	10	-	10	-
Professional Fees	-	-	-	-
Grants to Groups	-	1,035	1,035	1,007
Grants to Individuals	1,000	-	1,000	400
Badge Costs	3,981	-	3,981	3,914
Training	2,376	-	2,376	257
Team Expenses	1,409	-	1,409	-
Explorers	3,704	-	3,704	-
Development	513	-	513	-
Miscellaneous	651	-	651	71
Reinvestment shortfall	-	-	-	-
Sub total	<u>71,054</u>	<u>1,035</u>	<u>72,089</u>	<u>56,423</u>
Asset and investment purchases, etc.	-	-	-	-
Total payments	<u>71,054</u>	<u>1,035</u>	<u>72,089</u>	<u>56,423</u>
Net of receipts/(payments)	<u>1,782</u>	<u>2,259</u>	<u>4,041</u>	<u>15,211</u>

LONSDALE DISTRICT SCOUT COUNCIL

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 28 FEBRUARY 2014**

	Unrestricted funds	Endowment funds	Total	Total Funds
	2014	2014	2014	2013
Cash				
Current Accounts	67,646	-	67,646	37,312
Deposit Accounts	9,105	46,513	55,618	12,885
Term Deposit	10,000	55,422	65,422	134,676
Cash	281	-	281	53
Total cash funds	87,032	101,935	188,967	184,926
Other Monetary Assets				
Small loans outstanding	1,574	-	1,574	763
Amounts owing to District	958	-	958	1,389
Sub Total	2,532	-	2,532	2,152
Investment Assets				
Lancaster Scout and Guide Shop	6,266	-	6,266	6,636
Sub Total	6,266	-	6,266	6,636
Assets Retained for the Charity's own use				
Badge Stock	2,642	-	2,642	2,507
Campsite Shop Stock	1,508	-	1,508	331
Campsite Land and Buildings	210,000	-	210,000	210,000
Campsite Fixtures and Fittings	32,163	-	32,163	31,518
District Fixtures and Fittings	6,400	-	6,400	6,400
Land and Buildings in Kingsway, Heysham	12,900	-	12,900	12,900
Sub Total	265,613	-	265,613	263,656
Liabilities				
Accounts not yet paid	(3,000)	-	(3,000)	(1,117)
Sub Total	(3,000)	-	(3,000)	(1,117)
Total Assets less Liabilities	358,443	101,935	460,378	456,253

The financial statements on pages 4 to 7 were approved by the Trustees on 19th May 2014 and signed on their behalf by:

Signature	Print Name
	Terence Gerald Bond
	Stephen Clarke

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2014

ACCOUNTING POLICIES

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

The Scout Council owns land and buildings at the Silverdale and Littledale Campsites which were professionally valued on 20 May 2009 at £60,000 and £150,000 respectively, £210,000 in total.

The Scout Council also owns land and buildings at Kingsway, Heysham which are valued at cost - £12,900.

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 £3,294, out of which grants totalling £1,035 were made. The balance is reinvested to generate further income.

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

INCOME

Donations have risen this year due to a bequest of £5,000, £1,000 of which has been earmarked for Development purposes.

Lettings and Associated income has four main constituents:

- 1 Rent for telecommunications mast at Silverhelme = £6,276
- 2 Income at Littledale = £8,348
- 3 Income at Silverhelme = £15,183
- 4 Rent from the Scout and Guide Shop = £2,607

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.

EXPENDITURE

The increase in Repairs and Maintenance is mainly due to improving the electrical wiring at Kingsway.

Refurbishing the Green Hut at Littledale accounted for the District's capital expenditure.

Campsites' Shops needed expenditure (£1,475) to ensure sufficient stock is available - this is offset by an income of £721.

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

Rent of 3-4 Moor Street, Lancaster is £6,300 - the lease on this property runs until 31st July 2014.

The improvements to the water supply at Littledale are partially complete. On full completion the balance due is £3,000.