

LONSDALE DISTRICT SCOUT COUNCIL

Registered Charity Number: 1027167

Scout Association Registered Number: 12904

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

for the year ended

31 December 2019

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

LONSDALE DISTRICT SCOUT COUNCIL

YEAR ENDED 31 DECEMBER 2019

Contents	Page
Legal and Administrative Information	3
Trustees' Report	4 - 5
Independent Examiner's Report	6
Accounts Summary	7
Receipts and Payments Account	8
Statement of Assets and Liabilities	9
Notes to the Financial Statements	10 - 11

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 Anthony Andrews

Mr David Bateman

Mrs Kerry Caldicott (appointed 27 June 2019)

Mr James Carbert

Mr Stephen Clarke

Mr Craig Dewar- Willox (resigned 14 August 2019)

Dr Howard Greenwood

Mr Alan Hague

Mr Stephen Landles (appointed 10 December 2019)

Mr Steven Mather (appointed 10 July 2019)

Ms Lydia Maun

Mrs Rebecca Parker

Mr Callum Seton (appointed 27 June 2019)

Mrs Deborah Smith

Mr Dave Squirrell

Mrs Amanda Sweet (appointed 1 January 2019)

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 2019.

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 all our sections, providing adventure and our skills for life brand for more 6 - 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. We have opened new Beaver Colonies at Hornby and Silverdale, a new Cub Section at 53rd Lancaster and a Buzz Explorer Scout Unit at Caton.

To enable us to offer young people the opportunity to develop skills for life in a safe environment, it is important that our District has focus and direction. The District Strategy developed this year, in line with the national and county strategy, will help focus the District to ensure continued successes over the coming years.

We have again seen more adventurous activity permits and added more activities. Axe throwing and crate stacking are proving very popular. We have seen the opening of a new climbing wall at Carnforth Base Camp and a shooting range at 13th Lancaster Scout Hut, with mobile axe throwing equipment available at 3rd Morecambe Scout Group.

The activity centres are superbly run by the activity centre wardens and their hardworking teams. They look fantastic and have seen hundreds of nights spent both under canvas and in the two residential buildings. We held a very successful Environment Weekend that saw over forty Explorers work very hard on improvements to Littledale Activity Centre pathways.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2019 (CONT'D).

Achievements and performance (continued).

We have been out and about in the local community with attendance at two Pride events, the Morecambe Carnival, Remembrance Parade in Lancaster and a very loud celebration of scouting at the St. George's Day Parade in Morecambe.

We have held a successful awards ceremony at Leighton Hall, celebrating the achievements of our adult volunteers. 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.

We also thanked our adult volunteers with a fun weekend of activities at Littledale, bringing lots of our members together to share in training opportunities and fun activities.

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 £145,418 with payments of £143,154.

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 £8,668 restricted funds at the year end which are earmarked for specific purposes (see page 10).

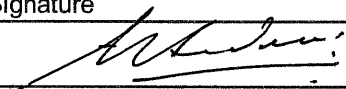

The policy is to hold cash reserves at a level to meet regular anticipated unrestricted expenditure for three months which would amount to around £20,000.

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

LONSDALE DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONSDALE DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019, set out on pages 7 to 11.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 all 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:

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



Date: 15/12/2020

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

LONSDALE DISTRICT SCOUT COUNCIL

**ACCOUNTS SUMMARY
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Unrestricted Funds 31/12/2019 HQ	Unrestricted Funds 31/12/2019 Campsites	Restricted Funds 31/12/2019 HQ	Endowment Funds 31/12/2019	Total 31/12/2019	Total 31/12/2018
Total receipts for the year	47,332	58,245	38,003	1,838	145,418	152,091
Total payments for the year	46,027	49,481	46,870	776	143,154	133,518
Net receipts / (payments) for the year	1,305	8,764	(8,867)	1,062	2,264	18,573
Balances brought forward	50,984	851,279	18,436	103,595	1,024,294	992,918
	52,289	860,043	9,569	104,657	1,026,558	1,011,491
Transfers between funds	901	-	(901)	-	-	-
	53,190	860,043	8,668	104,657	1,026,558	1,011,491
Increase / (reduction) in value of assets:						
Investments	889				889	1,955
Campsites land and buildings		-			-	-
Campsites mowers	-	-			-	12,720
Fixtures and fittings	-	-			-	-
Stocks	255	(393)			(138)	(111)
Small loans	-				-	(203)
Amounts owing	410	-			410	(1,557)
Reduction / (increase) in liabilities	119				119	(1)
Total net assets	54,863	859,650	8,668	104,657	1,027,838	1,024,294

LONSDALE DISTRICT SCOUT COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019



	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2019	31/12/2019	31/12/2019	31/12/2019	31/12/2019	31/12/2018
	District	Campsites				
Receipts						
Membership Subscriptions	53,201	-	-	-	53,201	51,116
Less Paid	(40,413)	-	-	-	(40,413)	(37,950)
	12,788	-	-	-	12,788	13,166
Donations and Grants	800	7,002	-	-	7,802	2,235
Lettings and Associated Income	3,155	50,189	-	-	53,344	58,870
Other Income	-	704	-	-	704	1,720
Youth Programme and Activities	22,987	240	-	-	23,227	36,547
Training	19	-	-	-	19	709
Badge Sales	7,108	-	-	-	7,108	6,136
Investment Income	243	110	50	1,838	2,241	1,993
Loan Repayment	-	-	-	-	-	203
Explorers	-	-	10,174	-	10,174	16,749
Jamboree	-	-	5,629	-	5,629	859
Zellhof	-	-	22,009	-	22,009	12,368
Clothing and Equipment Sales	8	-	-	-	8	536
SASU	-	-	141	-	141	-
Miscellaneous	224	-	-	-	224	-
Sub total	47,332	58,245	38,003	1,838	145,418	152,091
Asset and investment sales, etc.	-	-	-	-	-	-
Total receipts	47,332	58,245	38,003	1,838	145,418	152,091
Payments						
Youth Programme and Activities	20,918	1,017	-	-	21,935	35,641
Rent	6,615	-	-	-	6,615	6,615
Heat, Light and Water	1,416	6,272	-	-	7,688	8,475
Repairs and Maintenance	2,468	21,800	-	-	24,268	16,481
Capital Expenditure	-	15,354	-	-	15,354	16,296
Insurance	528	2,610	-	-	3,138	3,717
Printing, Postage and Phone	280	1,484	-	-	1,764	1,507
Governance and Trustee Expenses	1,252	-	-	-	1,252	1,149
Campsite Shops	-	344	-	-	344	379
Bank Charges	60	60	-	-	120	125
Professional Fees	-	540	-	-	540	-
Grants to Groups	200	-	-	776	976	513
Grants to Individuals	1,900	-	-	-	1,900	3,614
Badge Costs	6,604	-	-	-	6,604	5,359
Training	1,358	-	-	-	1,358	3,093
Team Expenses	1,726	-	-	-	1,726	1,818
Explorers	-	-	10,183	-	10,183	15,775
Miscellaneous	227	-	-	-	227	1,673
Development	-	-	-	-	-	546
Awards	341	-	-	-	341	358
Recruitment	-	-	-	-	-	227
Donations	60	-	-	-	60	67
Jamboree	-	-	4,450	-	4,450	8,239
Zellhof	-	-	32,237	-	32,237	1,239
Clothing Purchases	74	-	-	-	74	612
Sub total	46,027	49,481	46,870	776	143,154	133,518
Asset and investment purchases, etc.	-	-	-	-	-	-
Total payments	46,027	49,481	46,870	776	143,154	133,518
Net of receipts/(payments)	1,305	8,764	(8,867)	1,062	2,264	18,573

LONSDALE DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2019

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2019	31/12/2019	31/12/2019	31/12/2019	31/12/2019	31/12/2018
	District	Campsites				
Cash						
Current Accounts	2,571	20,615	3,364	-	26,550	41,582
Deposit Accounts	32,478	25,000	5,304	64,657	127,439	50,040
Term Deposit	-	-	-	40,000	40,000	100,000
Cash	60	122	-	-	182	285
Total cash funds	35,109	45,737	8,668	104,657	194,171	191,907
Other Monetary Assets						
Small loans outstanding	-	-	-	-	-	-
Amounts owing	410	-	-	-	410	-
Sub Total	410	-	-	-	410	-
Investment Assets						
Lancaster Scout and Guide Shop	8,610	-	-	-	8,610	7,721
Sub Total	8,610	-	-	-	8,610	7,721
Assets Retained for the Charity's own use						
Badge Stock	4,417	-	-	-	4,417	4,162
Campsite Shop Stock	-	693	-	-	693	1,086
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	12,720
District Fixtures and Fittings	6,400	-	-	-	6,400	6,400
Sub Total	10,817	813,913	-	-	824,730	824,868
Liabilities						
Accounts not yet paid	(83)	-	-	-	(83)	(202)
Sub Total	(83)	-	-	-	(83)	(202)
Total Assets less Liabilities	54,863	859,650	8,668	104,657	1,027,838	1,024,294

The financial statements on pages 7 to 11 were approved by the Trustees on 15th July 2020 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 2019

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 2020. The value of the fixtures and fittings, totalling £41,900, will also be reviewed in 2020.

IMPROVEMENTS TO FACILITIES

In 2019 money was spent improving facilities at our Littledale Campsite. The significant items are: £5,495 spent in upgrading the water heating system, £1,632 replacing the cooker in the Lodge, £2,100 (to date) water filtration system improvements, and £5,381 (to date) refurbishing the toilet block. Additionally, at both Campsites statutory electrical installation tests and remedial work costing £5,375 were completed.

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 £1,838. Grants totalling £776 were made.

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

	Balance 01/01/2019	Receipts	Payments	Transfer	Balance 31/12/2019
Jamboree	4,076	5,679	4,450		5,305
Explorers	2,513	10,174	10,183		2,504
S.A.S.U.	718	141	-		859
Zellhof Expedition	11,129	22,009	32,237	901	-
	<u>18,436</u>	<u>38,003</u>	<u>46,870</u>	<u>901</u>	<u>8,668</u>

The Zellhof Expedition surplus, £901, has been transferred to general funds.

LONSDALE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

RECEIPTS

Lettings and associated receipts are as follows:-

Rent for telecommunications mast at Silverhelme	7,123
Receipts at Littledale	25,083
Receipts at Silverhelme	17,983
Contribution from the Scout and Guide Shop	3,155
	<hr/>
	53,344

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

DONATIONS

Donations were gratefully received from:

The Harris Charity (£5,000), The Elizabeth and Richard Wilson Charitable Fund (£2,000), Anonymous (£400) and 16th Lancaster (£400).

PAYMENTS

The major expenses incurred during the year were as follows:

Campsite running costs:	
Littledale	16,533
Silverhelme	16,198
	<hr/>
	32,731
HQ running costs	11,307

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.