

**LONSDALE DISTRICT SCOUT COUNCIL**

**Registered Charity Number: 1027167**

**Scout Association Registered Number: 12904**

**TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS**

**for the year ended**

**31 December 2017**

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

# LONSDALE DISTRICT SCOUT COUNCIL

YEAR ENDED 31 DECEMBER 2017

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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 Rhianne Bell (appointed 30 September 2017)

Mr James Carbert (appointed 18 January 2017)

Mr Stephen Clarke

Mr Daniel Coulthard (resigned 1 September 2017)

Mr Craig Dewar

Mr John Edwards (resigned 29 June 2017)

Dr Craig Graham

Dr Howard Greenwood

Mr Alan Hague

Mr Andrew Kayll

Mrs Rebecca Parker

Mr Nigel Pullen (resigned 28 November 2017)

Mrs Debbie Smith

Mr Dave Squirrell (appointed 30 September 2017)

Mr Thomas Wilkinson

#### **INDEPENDENT EXAMINERS**

Lonsdale & Marsh (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**

Joseph A Jones

Fenton Street

Lancaster

LA1 1TE

(to 29 June 2017)

Holdens

2 Castle Hill

Lancaster

LA1 1YR

(from 29 June 2017)

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017.**

### **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.**

Our membership growth continued in 2017 with the opening of Galgate Scout Group. Lonsdale has 24 Active Scout Groups offering exciting opportunities for 6 to 14 year olds across our Community, every night of the week. We also increased our provision for 14 to 18 year olds, and opened a new Explorer Scout Unit in Bolton-le-Sands.

In addition to this we have 6 Explorer Scout Units offering provision to our 14 to 18 year olds. Our membership increase puts us in the top ten Districts in the UK for membership growth; this demonstrates our continuing commitment to ensure that Scouting is available to all young people.

At the heart of this membership growth is a commitment from our amazing leaders to offering the highest quality programme to young people which helps them develop skills for life in a safe, fun and adventurous environment. We've seen a significant increase in the number of adults gaining Nights Away permits to be able to deliver nights away experiences for everyone. It's been great to see so many of our youngest members experience their first night away from home, under canvas, in the great outdoors.

As always, Lonsdale's members have fully embraced the international nature of our Movement and have travelled extensively to Mongolia, Finland and Switzerland to name a few. Lonsdale District now has the highest number of Explorer Belt Award holders of anywhere else in the County and, it's believed, in the Country. This award recognises the commitment of an individual to undertake an expedition overseas, walking one hundred miles and undertaking a major research project.

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017 (CONT'D).

### Achievements and performance (continued).

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 to 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, participate and shape their Scouting experience.

Littledale and Silverhelme have both been improved and enhanced as part of our commitment to ensuring that our two Activity Centres support our leaders to deliver an exciting programme. Not only are the two centres used by Scouts and Guides, they also attract bookings from Groups across the UK and from other organisations.

By any measure 2017 has been an exceptionally successful year for Lonsdale District Scouts.

### Financial Review

Receipts in the year were £121,097 with payments of £167,144.

The main sources of receipts are the lettings at the campsites, a £20,000 grant from the Vera Wolstencroft Charity Fund, membership subscriptions and receipts for members' activities.

The main items of payments are the upkeep of the two campsites, the building of the new toilet block at Silverhelme, the provision of the District Headquarters, and support to members within the District, including members' trips and activities. The District held £13,023 restricted funds at the year end which are earmarked for specific purposes (see page 8).

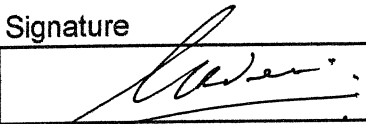

The policy is to hold cash reserves at a level to meet regular anticipated unrestricted expenditure for three months which would amount to around £20,000.

### 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

**15th May 2018**

**LONSDALE DISTRICT SCOUT COUNCIL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONSDALE DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2017**

**Registered Charity No. 1027167**

Report on the accounts of Lonsdale District Scout Council for the year ended 31 December 2017, set out on pages 5 to 9.

**Respective responsibilities of trustees and examiner**

The District's trustees are responsible for the preparation of the accounts 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 accounts 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which give me cause to believe that, in any material respect:

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

I 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: 17/5/18

O Grills FCA  
Lonsdale & Marsh (Lancaster)  
White Cross  
South Road  
Lancaster  
LA1 4XQ

**LONSDALE DISTRICT SCOUT COUNCIL**

**ACCOUNTS SUMMARY**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Unrestricted Funds 31/12/2017 HQ	Unrestricted Funds 31/12/2017 Campsites	Restricted Funds 31/12/2017 HQ	Endowment Funds 31/12/2017	Total 31/12/2017	Total 31/12/2016
Total receipts for the year	44,900	67,765	4,827	3,605	121,097	121,729
Total payments for the year	39,912	124,099	2,542	591	167,144	117,552
Net receipts / (payments) for the year	4,988	(56,334)	2,285	3,014	(46,047)	4,177
Balances brought forward	46,238	849,585	10,738	99,797	1,006,358	479,469
	51,226	793,251	13,023	102,811	960,311	483,646
Transfers between funds	-	-	-	-	-	-
	51,226	793,251	13,023	102,811	960,311	483,646
Increase / (reduction) in value of assets:						
Investments	766	-			766	(1,783)
Campsites land and buildings		30,000			30,000	525,000
Fixtures and fittings	-	-			-	-
Stocks	204	168			372	13
Small loans	(203)				(203)	(203)
Amounts owing	702	500			1,202	355
Reduction / (increase) in liabilities	470				470	(670)
Total net assets	53,165	823,919	13,023	102,811	992,918	1,006,358

LONSDALE DISTRICT SCOUT COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2017

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2017	31/12/2017	31/12/2017	31/12/2017	31/12/2017	31/12/2016
	District	Campsites				
<b>Receipts</b>						
Membership subscriptions	51,110	-	723	-	51,833	51,482
Less Paid	(38,345)	-	-	-	(38,345)	(36,166)
	12,765	-	723	-	13,488	15,316
Donations and Grants	174	20,041	-	2,505	22,720	1,767
Lettings and Associated Income	4,347	46,069	-	-	50,416	48,466
Other Income	445	862	-	-	1,307	1,176
Youth Programme and Activities	20,001	435	-	-	20,436	30,012
Training	1,055	-	-	-	1,055	560
Badge Sales	5,647	-	-	-	5,647	6,335
Investment Income	263	358	100	1,100	1,821	2,265
Explorers	-	-	4,004	-	4,004	3,484
SASU	-	-	-	-	-	211
Loan repayment	203	-	-	-	203	203
Cubs 100	-	-	-	-	-	11,934
<b>Sub total</b>	44,900	67,765	4,827	3,605	121,097	121,729
<b>Asset and investment sales, etc.</b>	-	-	-	-	-	-
<b>Total receipts</b>	44,900	67,765	4,827	3,605	121,097	121,729
<b>Payments</b>						
Youth Programme and Activities	16,341	124	-	-	16,465	30,660
Rent and Hall Hire	5,254	-	-	-	5,254	6,615
Heat, Light and Water	586	6,004	-	-	6,590	8,872
Repairs and Maintenance	1,134	17,712	-	-	18,846	27,348
Capital Expenditure	-	-	-	-	-	738
Insurance	1,046	2,887	-	-	3,933	3,529
Printing, Postage and Telephone	170	1,539	-	-	1,709	1,548
Governance and Trustee Expenses	1,108	-	-	-	1,108	1,050
Campsite Shops	-	791	-	-	791	766
Bank Charges	81	60	-	-	141	70
Professional fees	-	-	-	-	-	2,100
Grants to Groups	1,086	-	-	591	1,677	2,245
Grants to Individuals	800	-	-	-	800	700
Badge Costs	5,015	-	-	-	5,015	5,750
Training	1,132	-	-	-	1,132	1,196
Team Expenses	2,204	-	-	-	2,204	1,215
Explorers	-	-	2,542	-	2,542	5,896
Miscellaneous	649	-	-	-	649	1,896
Development	344	-	-	-	344	643
Awards	368	-	-	-	368	-
Donations	2,594	-	-	-	2,594	300
Cubs 100	-	-	-	-	-	14,405
SASU	-	-	-	-	-	10
<b>Sub total</b>	39,912	29,117	2,542	591	72,162	117,552
<b>Asset and investment purchases, etc.</b>	-	94,982	-	-	94,982	-
<b>Total payments</b>	39,912	124,099	2,542	591	167,144	117,552
<b>Net of receipts/(payments)</b>	4,988	(56,334)	2,285	3,014	(46,047)	4,177

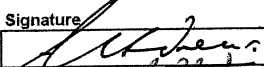



LONSDALE DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 DECEMBER 2017

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total Funds
	31/12/2017	31/12/2017	31/12/2017	31/12/2017	31/12/2017	31/12/2016
	District	Campsites				
<b>Cash</b>						
Current Accounts	1,107	6,478	-	875	8,458	39,567
Deposit Accounts	17,523	15,000	13,023	35,063	80,609	115,609
Term Deposit	17,127	-	-	66,873	84,000	64,000
Cash	15	252	-	-	267	205
<b>Total cash funds</b>	<b>35,772</b>	<b>21,728</b>	<b>13,023</b>	<b>102,811</b>	<b>173,334</b>	<b>219,381</b>
<b>Other Monetary Assets</b>						
Small loans outstanding	203	-	-	-	203	406
Amounts owing	1,057	500	-	-	1,557	355
<b>Sub Total</b>	<b>1,260</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>1,760</b>	<b>761</b>
<b>Investment Assets</b>						
Lancaster Scout and Guide Shop	5,766	-	-	-	5,766	5,000
<b>Sub Total</b>	<b>5,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,766</b>	<b>5,000</b>
<b>Assets Retained for the Charity's own use</b>						
Badge Stock	4,167	-	-	-	4,167	3,963
Campsite Shop Stock	-	1,191	-	-	1,191	1,023
Campsite Land and Buildings	-	765,000	-	-	765,000	735,000
Campsite Fixtures and Fittings	-	35,500	-	-	35,500	35,500
District Fixtures and Fittings	6,400	-	-	-	6,400	6,400
<b>Sub Total</b>	<b>10,567</b>	<b>801,691</b>	<b>-</b>	<b>-</b>	<b>812,258</b>	<b>781,886</b>
<b>Liabilities</b>						
Accounts not yet paid	(200)	-	-	-	(200)	(670)
<b>Sub Total</b>	<b>(200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>(670)</b>
<b>Total Assets less Liabilities</b>	<b>53,165</b>	<b>823,919</b>	<b>13,023</b>	<b>102,811</b>	<b>992,918</b>	<b>1,006,358</b>

The financial statements on pages 5 to 9 were approved by the Trustees on 15th May 2018 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 2017

### 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 and it has been used to insure the buildings.

### 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 £1,100 and a transfer of £2,505 was made from the HQ account. Grants totalling £591 were made.

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

	Balance 01/01/2017	Receipts	Payments	Balance 31/12/2017
Jamboree	9,942	823	-	10,765
Explorers	77	4,004	2,542	1,539
S.A.S.U.	719	-	-	719
	<u>10,738</u>	<u>4,827</u>	<u>2,542</u>	<u>13,023</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 2017 (CONTINUED)

#### RECEIPTS

A significant grant of £20,000 was received from the Vera Wolstencroft Charity Fund towards the cost of the toilet block at Silverhelme.

Lettings and associated receipts are as follows:-

Rent for telecommunications mast at Silverhelme	7,123
Receipts at Littledale	18,490
Receipts at Silverhelme	20,356
Hire of marquee	100
Contribution from the Scout and Guide Shop	4,347
	<hr/>
	50,416

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

#### PAYMENTS

The major expenses incurred during the year were as follows:

One-off cost of rebuilding the toilet block at Silverhelme	94,982
Campsite running costs:	
Littledale	15,115
Silverhelme	13,062
	<hr/>
	28,177
HQ running costs	8,020

#### 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.