

**LONSDALE DISTRICT SCOUT COUNCIL**

**Registered Charity Number: 1027167**

**Scout Association Registered Number: 12904**

**TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS**

**for the year ended**

**31 December 2020**

FELLGRILLS (LANCASTER)  
Chartered Accountants  
1-2-1 The Barracks  
White Cross, South Road  
Lancaster, LA1 4XQ

# LONSDALE DISTRICT SCOUT COUNCIL

YEAR ENDED 31 DECEMBER 2020

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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 Anthony Andrews

Mrs Louise Ash (appointed 17 September 2020)

Mr David Bateman

Mrs Kerry Caldicott (resigned 17 September 2020)

Mr James Carbert

Mr Stephen Clarke (resigned 17 March 2020)

Dr Howard Greenwood

Mr Alan Hague

Ms Courtney Kellett (appointed 8 June 2020)

Mr Stephen Landles

Mr Steven Mather

Ms Lydia Maun

Mrs Rebecca Parker

Mr Callum Seton (resigned 17 September 2020)

Mrs Deborah Smith (resigned 17 September 2020)

Mr Dave Squirrell (resigned 18 January 2020)

Mrs Amanda Sweet

Mr Thomas Wilkinson (resigned 17 September 2020)

#### **INDEPENDENT EXAMINERS**

FellGrills (Lancaster)

Chartered Accountants

1-2-1 The Barracks

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 2020.**

### **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.**

From a deadly pandemic to a global movement for racial justice, the year 2020 certainly experienced its fair share of world-shifting events.

For us in Lonsdale 2020 started off on a high with a wonderful awards ceremony at Leighton Hall, celebrating the achievements of our adult volunteers within the District.

The annual Scout census at the end of January saw amazing growth across all sections, allowing us to bring Scouting to even more young people - the lull before the storm!

We held two successful open nights at 1st Carnforth Scout Group presaging the opening of three new sections.

A successful selection evening in February helped us choose the team that would lead the Lonsdale contingent to the Swedish International Jamboree in 2021; a wonderful opportunity for our young people to experience different cultures.

In March the Covid-19 pandemic and the need for social distancing sadly brought about a temporary end of 'face to face' Scouting. All Groups were required to close their meeting venues and Groups and sections were no longer allowed to meet. The resulting challenge was enormous, but was accepted, and within weeks many of the sections moved to meeting online. Scouting did not stop. We had to change the way we ran meetings and programmes had to be rewritten in a way that the Leaders had not done before.

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (CONT'**

### **Achievements and performance (continued).**

New technology skills were very quickly acquired and we spent the next few months sat in front of a screen. An age of new Scouting was taking place - scavenger hunts, cooking, games, coding, map skills, badge work and lots of quizzes. Camping at home became a popular activity with tents being erected in gardens and dens in living rooms.

We have been unable to have any residential experiences on our Activity Centres since March but we have great plans for when we are allowed to reopen. The sites have been maintained in excellent condition by the Site Wardens and they are anticipating lots of 'Nights Away' taking place once this is possible.

Group and District Committee meetings quickly found their way into a virtual world. Indeed, some committees discovering that they were working more effectively online. Group AGMs were also held online on 'Zoom' as was a very successful District AGM. Leader training also had to move online and the opportunity was taken by many to update their mandatory learning.

This year saw Mrs Suzie Reynolds DL retire as District President, and we thank her for all her hard work as a fantastic supporter and promoter of Lonsdale Scouts. Mrs Kath Bromilow MBE has taken over the reins as President and we welcome her to Scouting and can't wait for her to experience our unique brand of adventure and fun.

Later in the year, with the relaxing of Covid-19 rules we were again allowed to meet, but in outside situations only. We appointed a Covid Risk Assessment Group to check and approve the Group Risk Assessments and many started to meet again, socially distanced of course.

With each lockdown and readiness level change the leaders and young people have shown resilience and true Scouting spirit. With very little indoor Scouting having taken place this year, we are very much looking forward to re-building Scouting within Lonsdale District. We know it won't be easy, but we know that, with the fantastic leaders and Executive members we have within the District, we will be able to achieve our goal.

### **Financial Review**

Receipts in the year were £93,995 with payments of £64,968.

The main sources of receipts are the lettings at the campsites, membership subscriptions and Government grants.

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 £14,862 restricted and designated funds at the year end which are earmarked for specific purposes. The policy is to hold cash reserves at a level to meet regular anticipated unrestricted expenditure for three months, which which would amount to around £20,000.

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (CONT'D).**

**Public Benefit**

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

**Declaration**

The Trustees declare that they have approved the Trustees' Report on pages 4, 5 and 6.

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 2020**

**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 2020, set out on pages 8 to 12.

**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 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 give 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:

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 2020

	Unrestricted Funds 31/12/2020 District	Unrestricted Funds 31/12/2020 Campsites	Restricted Funds 31/12/2020 HQ	Designated Funds 31/12/2020 District	Endowment Funds 31/12/2020 Sharpe	Total 31/12/2020	Total 31/12/2019
Total receipts for the year	34,283	45,614	12,685	-	1,413	93,995	145,418
Total payments for the year	18,732	34,478	11,491	-	267	64,968	143,154
Net receipts / (payments) for the year	15,551	11,136	1,194	-	1,146	29,027	2,264
Balances brought forward	54,863	859,650	8,668	-	104,657	1,027,838	1,024,294
	70,414	870,786	9,862	-	105,803	1,056,865	1,026,558
Transfers between funds	(5,000)	-	-	5,000	-	-	-
	65,414	870,786	9,862	5,000	105,803	1,056,865	1,026,558
Increase / (reduction) in value of assets:							
Investments	601	-	-	-	-	601	889
Campsites land and buildings	-	-	-	-	-	-	-
Campsites mowers	-	-	-	-	-	-	-
Fixtures and fittings	-	-	-	-	-	-	-
Stocks	(83)	(128)	-	-	-	(211)	(138)
Small loans	-	-	-	-	-	-	-
Amounts owing	(410)	-	-	-	-	(410)	410
Reduction / (increase) in liabilities	83	-	-	-	-	83	119
Total net assets	65,605	870,658	9,862	5,000	105,803	1,056,928	1,027,838



LONSDALE DISTRICT SCOUT COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds	Unrestricted funds	Restricted funds	Designated funds	Endowment funds	Total funds	Total Funds
	31/12/2020	31/12/2020	31/12/2020	31/12/2020	31/12/2020	31/12/2020	31/12/2019
	District	Campsites					
<b>Receipts</b>							
Membership Subscriptions	55,800	-	734	-	-	56,534	53,201
Less Paid	(42,601)	-	-	-	-	(42,601)	(40,413)
	13,199	-	734	-	-	13,933	12,788
Donations and Grants	10,000	22,681	-	-	-	32,681	7,802
Lettings and Associated Income	1,180	22,710	-	-	-	23,890	53,344
Other Income	-	22	-	-	-	22	704
Youth Programme and Activities	7,785	-	-	-	-	7,785	23,227
Training	103	-	-	-	-	103	19
Badge Sales	1,651	-	-	-	-	1,651	7,108
Investment Income	345	201	37	-	1,413	1,996	2,241
Loan Repayment	-	-	-	-	-	-	-
Explorers	-	-	11,749	-	-	11,749	10,174
Jamboree	-	-	-	-	-	-	5,629
Zellhof	-	-	-	-	-	-	22,009
Clothing and Equipment Sales	-	-	-	-	-	-	8
SASU	-	-	165	-	-	165	141
Miscellaneous	20	-	-	-	-	20	224
<b>Sub total</b>	<b>34,283</b>	<b>45,614</b>	<b>12,685</b>	<b>-</b>	<b>1,413</b>	<b>93,995</b>	<b>145,418</b>
<b>Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>34,283</b>	<b>45,614</b>	<b>12,685</b>	<b>-</b>	<b>1,413</b>	<b>93,995</b>	<b>145,418</b>
<b>Payments</b>							
Youth Programme and Activities	6,026	-	-	-	-	6,026	21,935
Rent	6,615	-	-	-	-	6,615	6,615
Heat, Light and Water	968	4,098	-	-	-	5,066	7,688
Repairs and Maintenance	633	14,935	-	-	-	15,568	24,268
Capital Expenditure	-	10,262	-	-	-	10,262	15,354
Insurance	643	2,698	-	-	-	3,341	3,138
Printing, Postage and Phone	176	1,825	-	-	-	2,001	1,764
Governance and Trustee Expenses	744	-	-	-	-	744	1,252
Campsite Shops	-	-	-	-	-	-	344
Bank Charges	60	60	-	-	-	120	120
Professional Fees	-	600	-	-	-	600	540
Grants to Groups	-	-	-	-	267	267	976
Grants to Individuals	-	-	-	-	-	-	1,900
Badge Costs	1,341	-	-	-	-	1,341	6,604
Training	447	-	-	-	-	447	1,358
Team Expenses	387	-	-	-	-	387	1,726
Explorers	-	-	11,281	-	-	11,281	10,183
Miscellaneous	398	-	-	-	-	398	227
Development	-	-	-	-	-	-	-
Awards	244	-	-	-	-	244	341
Recruitment	-	-	-	-	-	-	-
Donations	50	-	-	-	-	50	60
Jamboree	-	-	-	-	-	-	4,450
Zellhof	-	-	-	-	-	-	32,237
Clothing Purchases	-	-	-	-	-	-	74
SASU	-	-	210	-	-	210	-
<b>Sub total</b>	<b>18,732</b>	<b>34,478</b>	<b>11,491</b>	<b>-</b>	<b>267</b>	<b>64,968</b>	<b>143,154</b>
<b>Asset and investment purchases, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,732</b>	<b>34,478</b>	<b>11,491</b>	<b>-</b>	<b>267</b>	<b>64,968</b>	<b>143,154</b>
<b>Net of receipts/(payments)</b>	<b>15,551</b>	<b>11,136</b>	<b>1,194</b>	<b>-</b>	<b>1,146</b>	<b>29,027</b>	<b>2,264</b>
<b>Transfer to Hardship Fund</b>	<b>(5,000)</b>			<b>5,000</b>			
	<b>10,551</b>	<b>11,136</b>	<b>1,194</b>	<b>5,000</b>	<b>1,146</b>	<b>29,027</b>	<b>2,264</b>

LONSDALE DISTRICT SCOUT COUNCIL

STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 DECEMBER 2020

	Unrestricted funds	Unrestricted funds	Restricted funds	Designated funds	Endowment funds	Total funds	Total Funds
	31/12/2020	31/12/2020	31/12/2020	31/12/2020	31/12/2020	31/12/2020	31/12/2019
	District	Campsites	District	District	Sharpe		
<b>Cash</b>							
Current Accounts	17,926	11,769	3,787	5,000	1,146	39,628	26,550
Deposit Accounts	-	25,000	3,782	-	54,657	83,439	127,439
Term Deposits	27,707	20,000	2,293	-	50,000	100,000	40,000
Cash	28	103	-	-	-	131	182
<b>Total cash funds</b>	<b>45,661</b>	<b>56,872</b>	<b>9,862</b>	<b>5,000</b>	<b>105,803</b>	<b>223,198</b>	<b>194,171</b>
<b>Other Monetary Assets</b>							
Small loans outstanding	-	-	-	-	-	-	-
Amounts owing	-	-	-	-	-	-	410
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>410</b>
<b>Investment Assets</b>							
Lancaster Scout and Guide Shop	9,211	-	-	-	-	9,211	8,610
<b>Sub Total</b>	<b>9,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,211</b>	<b>8,610</b>
<b>Assets Retained for the Charity's own use</b>							
Badge Stock	4,333	-	-	-	-	4,333	4,417
Campsite Shop Stock	-	566	-	-	-	566	693
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
<b>Sub Total</b>	<b>10,733</b>	<b>813,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>824,519</b>	<b>824,730</b>
<b>Liabilities</b>							
Accounts not yet paid	-	-	-	-	-	-	(83)
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(83)</b>
<b>Total Assets less Liabilities</b>	<b>65,605</b>	<b>870,658</b>	<b>9,862</b>	<b>5,000</b>	<b>105,803</b>	<b>1,056,928</b>	<b>1,027,838</b>

The financial statements on pages 8 to 12 were approved by the Trustees on 25th March 2021 and signed on their behalf by:

Signature	Print Name
	Anthony Andrews
	Stephen Landles

## LONSDALE DISTRICT SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 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 2021. The value of the fixtures and fittings, totalling £41,900, will also be reviewed during 2021.

#### IMPROVEMENTS TO FACILITIES

In 2020, the refurbishment of the Toilet Block at our Littledale Campsite was completed at a cost during the year of £8,835.

#### 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 £1,413. Grants totalling £267 were made.

The funds designated as "Restricted" are monies held in District Funds on behalf of other activities in the District. A Hardship Fund, categorised as a "Designated" Fund, was set up to provide loans to Groups suffering financial difficulties. Details are:-

	Balance 01/01/2020	Receipts	Payments	Transfer	Balance 31/12/2020
<u>Restricted</u>					
Jamboree	5,304	771	-	-	6,075
Explorers	2,505	11,749	11,281	-	2,973
S.A.S.U.	859	165	210	-	814
Total	8,668	12,685	11,491	-	9,862
<u>Designated</u>					
Hardship Fund	-	-	-	5,000	5,000

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 2020 (CONTINUED)

#### RECEIPTS

Lettings and associated receipts are as follows:-

Rent for telecommunications mast at Silverhelme	8,795
Receipts at Littledale	8,539
Receipts at Silverhelme	5,376
Contribution from the Scout and Guide Shop	1,180
	<hr/>
	23,890

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

Grants from Government for Covid-related matters amounted to £32,668.

#### PAYMENTS

The major expenses incurred during the year were as follows:

Campsite running costs:	
Littledale	10,066
Silverhelme	14,150
	<hr/>
	24,216
HQ running costs	9,094

#### 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 2020.

