

# **South West Lakes District Scouts**

## **Financial Statements for the year ended 31st March 2022**

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## **Independent Examiner's Report to the Trustees of South West Lakes District Scouts**

I report on the financial statements of South West Lakes District Scouts for the year ended 31st March 2022 which are set out on pages 2 to 5.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to :

- examine the accounts (under section 43(3)(a) of the act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the act); and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 I do not express an opinion on the financial statements.

### **Independent examiner's statement**

In connection with 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 41 of the 1993 Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 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

*R M Everett*

**Mr R M Everett - Accountant**  
**30th August 2022**

## South West Lakes District Scouts

### Receipts and Payments Account For the year ended 31st March 2022

	2022 £	2021 £
Total receipts for the year	36,234	50,705
Total payments for the year	<u>21,174</u>	<u>10,963</u>
Net (deficit)/surplus for the year	15,060	39,742
Cash, bank and similar funds brought forward	<u>84,804</u>	<u>45,062</u>
Cash, bank and similar funds carried forward	<u><u>99,864</u></u>	<u><u>84,804</u></u>

The above account and accompanying Statement of Assets and Liabilities were approved by the Trustees on 1st September 2022 and signed on their behalf by

*A Lowther*

**Mr A Lowther - Chairman**

# South West Lakes District Scouts

## Receipts for the year ended 31st March 2022

	2022 £	2021 £
<b>Investment Income</b>		
IM CAF UK Equity Fund dividends	<u>-</u>	<u>322</u>
	<u>-</u>	<u>322</u>
<b>Donations and Grants</b>		
COVID Support Grants	<u>21,334</u>	<u>39,338</u>
	<u>21,334</u>	<u>39,338</u>
<b>Income from Properties</b>		
Camp Site at Urswick	2,018	2,610
Park Drive Headquarters	<u>-</u>	<u>-</u>
	<u>2,018</u>	<u>2,610</u>
<b>Activities</b>		
Resource Shop and Badge Sales	2,417	614
District Xenolith Explorer Unit	7,634	5,370
Duddon Dragons Explorer Unit	2,818	822
Other income from groups and activities	<u>-</u>	<u>1,616</u>
	<u>12,869</u>	<u>8,422</u>
<b>Sundry Receipts</b>		
Norweb Wayleave	<u>13</u>	<u>13</u>
	<u>13</u>	<u>13</u>
<b>Total receipts for the year</b>	<u>36,234</u>	<u>50,705</u>

# South West Lakes District Scouts

## Payments for the year ended 31st March 2022

	2022 £	2021 £
<b>Urswick Camp Site</b>		
General Rates	112	-
Water Rates	1,053	559
Light and Heat	1,581	1,132
Insurance	1,131	1,094
Repairs and Maintenance	3,704	643
	<u>7,581</u>	<u>3,428</u>
<b>Park Drive Hut</b>		
Rent & General Rates	50	50
Water Rates	70	151
Light and Heat	346	530
Insurance	669	648
Repairs and Maintenance	75	75
	<u>1,135</u>	<u>1,454</u>
<b>Activities</b>		
Scouting Expenses including capitation	2,873	1,856
Resource Shop and Badge Purchases	3,528	16
District Xenolith Explorer Unit	4,907	3,034
Duddon Dragons Explorer Unit	796	739
District Media Licence	301	436
	<u>12,405</u>	<u>6,081</u>
<b>Sundry Expenditure</b>		
Wreath - Remembrance Day	30	-
Bank Charges	23	-
	<u>53</u>	<u>-</u>
<b>Total payments for the year</b>	<u>21,174</u>	<u>10,963</u>

# South West Lakes District Scouts

## Statement of Assets and Liabilities as at 31st March 2022

	2022 £	2021 £
<b>Cash and Bank Balances</b>		
Bank Accounts		
- Current Account	85,088	73,314
- Shop/Badge Account	2,108	3,219
- District Xenolith Explorer Unit	5,231	2,736
- Duddon Dragons Explorer Unit	7,051	5,029
Cash in Hand		
- Treasurer	13	441
- Urswick Warden	76	-
- District Xenolith Explorer Unit	297	65
	<u>99,864</u>	<u>84,804</u>
<b>Investment Assets</b>		
IM CAF UK Equity Fund	17,541	18,871
(The original amount invested in October 2003 was £10925)	<u>17,541</u>	<u>18,871</u>
<b>Other Monetary Assets</b>		
Stock on Hand - Resource Shop and Badges	<u>3,594</u>	<u>2,970</u>
	<u>3,594</u>	<u>2,970</u>
<b>Total Monetary Assets</b>	<u>120,999</u>	<u>106,645</u>

### Assets Retained for the the Charity's Own Use

In addition to the monetary assets listed above the charity also owns the following items which have been purchased over many years at a total historical cost of £156124 (2021 - £156124)  
The current value of these items has not been quantified at 31st March 2022

Freehold - Urswick campsite, Flat Woods, Great Urswick  
Campsite buildings, huts, camping equipment and furniture  
Toilet and shower block at Urswick campsite  
Building & Contents of Scout HQ Park Drive, Barrow-in-Furness  
Badge machine, laminator and other equipment  
Marquee tent  
Toaster, plates and cups, boiler & PA System and carry case

The freehold title to the campsite at Flat Woods, Urswick, Nr Ulverston, is vested in the Scout Association Trust Corporation as Trustees for the District.

### Restricted Funds

During previous years the charity received donations totalling £23000 to pay for Local Development Projects. Payments of £18525 have been made towards the cost of the Local Development Projects and therefore the balance of £4475 is carried forward as a restricted fund.

During previous years £4504 was received from the former Duddon and High Furness District Executive from their Closed Group Fund. It has been decided that this will be used only to provide financial assistance to new groups.

In previous years the charity received donations of £12000 from the John Winder Fund.  
The donor has indicated that the capital should only be used for long term capital projects

In previous years the charity received a donation of £8000 from the JR Oldfield Deceased Will Trust  
This donation has been designated as being for long term capital projects.