

South West Lakes District Scouts

Financial Statements for the year ended 31st March 2025

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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 2025 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

27th August 2025

Mr R M Everett - Accountant

South West Lakes District Scouts

Receipts and Payments Account For the year ended 31st March 2025

	2025 £	2024 £
Total receipts for the year	42,633	52,953
Total payments for the year	<u>64,574</u>	<u>53,456</u>
Net (deficit)/surplus for the year	(21,941)	(503)
Cash, bank and similar funds brought forward	<u>72,566</u>	<u>73,069</u>
Cash, bank and similar funds carried forward	<u>50,625</u>	<u>72,566</u>

The above account and accompanying Statement of Assets and Liabilities were approved by the Trustees on 1st September 2025 and signed on their behalf by

A Lowther

Mr A Lowther - Chairman

South West Lakes District Scouts

Receipts for the year ended 31st March 2025

	2025 £	2024 £
Donations and Grants		
Rathbone Investment management	-	1,500
Francis C Scott Trust	-	1,500
David Snowden	-	1,000
TSA Charity Account Income re 1st Broughton Group	-	3,500
TSA Charity Account Income re Phoenix Explorer Group	3,500	-
Donation Barrow BID	100	-
	<u>3,600</u>	<u>7,500</u>
Income from Properties		
Camp Site at Urswick	3,447	5,673
Park Drive Headquarters	1,131	998
	<u>4,578</u>	<u>6,671</u>
Activities		
Resource Shop and Badge Sales	2,321	2,618
District Xenolith Explorer Unit	7,564	9,937
Duddon Dragons Explorer Unit	5,675	3,200
2024 Subs from Groups	18,882	16,496
St Georges Day Event Income	-	1,720
3rd Duddon Reimbursement of Expenses Paid	-	978
1st Leven Valley - Closed Group Funds	-	3,066
Winter Camp Income - Duddon Dragons	-	483
Other income from groups and activities	-	271
	<u>34,442</u>	<u>38,769</u>
Sundry Receipts		
Norweb Wayleave	13	13
	<u>13</u>	<u>13</u>
Total receipts for the year	<u>42,633</u>	<u>52,953</u>

South West Lakes District Scouts

Payments for the year ended 31st March 2025

	2025 £	2024 £
Urswick Camp Site		
General Rates	71	73
Water Rates	471	513
Light and Heat	2,025	1,678
Insurance	1,193	1,306
Repairs and Maintenance	3,784	1,761
	<u>7,544</u>	<u>5,331</u>
Park Drive Hut		
Rent & General Rates	50	16
Water Rates	335	586
Light and Heat	770	699
Insurance	544	871
Repairs and Maintenance	3,721	276
	<u>5,420</u>	<u>2,448</u>
Activities		
Scouting Expenses including capitation	28,113	24,400
Resource Shop and Badge Purchases	2,000	2,500
District Xenolith Explorer Unit	9,822	6,040
Duddon Dragons Explorer Unit	3,783	4,326
St Georges Day Event	-	7,763
Broughton Group Costs paid from Grant	3,500	-
Phoenix Explorer Set Up Costs	3,500	-
District Media Licence	422	384
	<u>51,140</u>	<u>45,413</u>
Sundry Expenditure		
Telephone, Travel and Sundries	120	188
Legal Expenses re Urswick Land Registration	285	-
Bank Charges	65	76
	<u>470</u>	<u>264</u>
Total payments for the year	<u>64,574</u>	<u>53,456</u>

South West Lakes District Scouts

Statement of Assets and Liabilities as at 31st March 2025

	2025 £	2024 £
Cash and Bank Balances		
Bank Accounts		
- Current Account	36,621	58,530
- Shop/Badge Account	3,160	2,840
- District Xenolith Explorer Unit	3,131	5,098
- Duddon Dragons Explorer Unit	6,919	5,027
Cash in Hand		
- Treasurer	52	39
- HQ Float	100	100
- Urswick Warden	338	338
- District Xenolith Explorer Unit	304	594
	50,625	72,566
Investment Assets		
IM CAF UK Equity Fund	17,452	18,652
(The original amount invested in October 2003 was £10925)		
	17,452	18,652
Other Monetary Assets		
Amounts owed by groups for Capitation & Costs	23,085	18,882
Stock on Hand - Resource Shop and Badges	3,682	2,845
	26,767	21,727
Total Monetary Assets	94,844	112,945

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 (2024 - £156124)
The current value of these items has not been quantified at 31st March 2025

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. During previous years £275 was given to groups for set up costs - the balance of the fund is now £4229

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.

During the previous year we received £3500 in grant funding for 1st Broughton Group. This funding was fully utilised during the year and there is no balance carried forward