



Lowestoft District Scout Association

277317

Receipts and Payments Accounts

CC16a

For the period
from

01/04/2023

To

31/03/2024

Section A Receipts and Payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Capitation (Net)	3,686	477	-	4,163	3,582
Bank Interest	645	-	-	645	163
Donations / Grants	5,650	-	-	5,650	2,000
Herringfleet Site Income	6,905	-	-	6,905	4,699
Fund Raising	3,077	-	-	3,077	361
Training	700	-	-	700	1,720
Sundry Receipts	16,374	-	-	16,374	9,587
Badge Receipts	113	-	-	113	39
County Camp	4,516	-	-	4,516	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	41,666	477	-	42,143	22,151
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	41,666	477	-	42,143	22,151
A3 Payments					
Rates	28	-	-	28	27
Utilities	1,661	-	-	1,661	705
Insurance	2,945	-	-	2,945	2,666
Repairs and Renewals	2,747	-	-	2,747	2,993
Legal Advice	1,125	-	-	1,125	540
Donations / Grants	125	-	-	125	1,223
Training	928	-	-	928	1,985
Fund Raising Expenses	-	-	-	-	-
Equipment	2,399	-	-	2,399	1,272
Badge Stock	418	-	-	418	57
Sundry Payments	18,348	-	-	18,348	11,963
County Camp	3,173	-	-	3,173	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	33,897	-	-	33,897	23,431
A4 Asset and investment purchases, (see table)					
Fence Installation	-	-	-	-	3,139
Woodlea Roofing	-	-	-	-	1,614
Bee Housing	-	-	-	-	-
Sub total	-	-	-	-	4,753
Total payments	33,897	-	-	33,897	28,184
Net of receipts/(payments)	7,769	477	-	8,246	6,033
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	33,084	10,441	-	43,525	49,558
Cash funds this year end	40,853	10,918	-	51,771	43,525



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Section B Statement of Assets and Liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Accounts	15,299	-	-
	Deposit Accounts	25,474	10,918	-
	Petty Cash	80	-	-
	Total cash funds	40,853	10,918	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use				
	Herringfleet Land and Buildings	Unrestricted	-	255,555
	Motor Vehicles (Mower)	Unrestricted	-	1,500
	Misc. Equipment	Unrestricted	-	11,383
			-	-
			-	-
			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

A. J. Gosling
Malcolm Howard

Alan Gosling
Malcolm Howard

04/06/24
04/06/24

Independent Examiner's Report to the Trustees of the

Lowestoft District Scout Association

I report on the accounts of the District for the year ended31/03/2024.....

which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages...1-8...

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. 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);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To 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 Commissioners. An examination includes a review of the accounting records kept by the Gr 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 you as 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 present 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 matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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 accounts to be reached.

* Please delete the words in the brackets if they do not apply

Name: JAMES FRANCIS ROBERTS

Qualification: County Councilor

Address: 9 ROYAL AVE

LOWESTOFT SUFFOLK NR32 4TN

Date: 4/6/24

Trustees' Annual Report

For the period

From (start date)

0	1	0	4	2	3
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 to end date

3	1	0	3	2	4
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Section A

Reference and administration details

Charity name

Lowestoft District Scout Association

Registered charity number (if any)

2	7	7	3	1	7
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HQ registration number

			1	5	3	0	7
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Charity's principal address

c/o 4 Hadleigh Drive,

Lowestoft

Suffolk

Postcode

N	R	3	2	3	E	E
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Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Melvyn Buck	District Commissioner	to 18/07/2023
2	Jo-Anna Harley	District Lead Volunteer	from 18/07/2023
3	Malcolm Howard	District Chairman	
4	Brian Harley	Trustee	
5	Alan Gosling	District Treasurer	
6			
7			
8			

Names and addresses of advisers (optional information but encouraged as best practice)

Type of advisor	Name	Address
Independent Examiner	James Reeder	9 Royal Avenue, Lowestoft

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The District's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District Lead Volunteer, Assistant District Lead Volunteers (if opted to take on the responsibility), Co-Opted Members and meets 4 times per year.

Members of the Trustee Board complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This District Trustee Board exists to support the District Lead Volunteer in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finance;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing District Administrators and Advisors other than those who are elected.

Risk and Internal Control

The District Trustee Board has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy and has further Insurance for all helpers. Risk Assessments are undertaken before all activities.

Reduced income from Campsite activities. The District is primarily reliant upon income from subscriptions and Campsite activities. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of Adult Support. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of adults to an unacceptable level in a particular group or the District as a whole then there would have to be a contraction, consolidation or closure of a group. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular group or the District as whole then there would have to be a contraction, consolidation or closure of a group. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	<p>The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p>The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.</p>
Summary of the main activities in relation to these objects	<p>The District acts as the management body for the Groups within the District and actively supports them to deliver the objectives defined. Additionally, the District manages the District Campsite facility which is used by all of the groups within the District and many from further afield.</p>
Additional details of the objectives and activities (optional information but encouraged as best practice)	
Public benefit statement	<p>The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.</p>

Section D**Achievements and performance**

Summary of the main achievements of the charity during the year

This reporting period sees the district continuing to grow with a wonderful total of 477 youngsters which now surpasses pre-covid levels. The numbers of youth members have been boosted by the introduction of the first Squirrel Drey at 4th Lowestoft and I am grateful to, and proud of, the team there for organising this.

The Herringfleet Campsite has continued to return to a more normal level of usage with bookings around 60% of the levels seen pre-covid. We organised a camp for the whole district which was a superb event and was enjoyed by all. The site continues to be well maintained and administered by a dedicated support team.

The process to introduce a formal lease at Herringfleet has now been completed legally and this has secured our tenure for the foreseeable future.

The district benefits from a strong and stable leadership team who have continued to provide a quality scouting experience. I would like to offer my thanks to all of the leaders, supporters and the trustees as I continue on my journey as District Lead Volunteer.

Jo Harley D.L.V.

Section E**Financial Review**

Brief statement of the charity's policy on reserves

Reserves Policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Trustee Board considers that the District should hold a sum equivalent to one year of Capitation fees and annual property expenditure, currently estimated to be circa £34,000.00 (excluding Restricted Funds and other Funds managed directly by the Explorer Unit)

The Group held reserves of approximately £34,898 against this at year end. This is within an acceptable tolerance.

Quantify and explain any designations

The District operates a Restricted Fund to ensure that sufficient funds are generated over an extended period for larger buildings maintenance issues.

Investment Policy

The District's Income and Expenditure is relatively small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks.

The District Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements.

Section F

Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

The District intends to carefully manage the District Campsite in a manner that allows, where practicable, access to all. We will continue to invest in the facilities on site to ensure that they remain fit for purpose in all respects and are fully compliant with all aspects of health and safety legislation.

Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Malcolm Howard

Alan Gosling

Position (eg Secretary, Chair)

District Chairman

District Treasurer

Date

040624