



The Trustees are pleased to present their report together with the financial statement of the Charity for the period 01 March 2023 to 28 February 2024

Legal and administrative information is set out in Appendix A and forms part of this report. The financial statement complies with current statutory requirements, Policy Organisation and Rules of the Scout Association (hereafter referred to as POR (<https://www.scouts.org.uk/por>)) and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Objects of the Charity

The Scout Association is part of a world-wide educational youth movement and is committed to equality of opportunity for all young people.

Sefton North District Scout Council is the electoral body which supports Scouting in the Southport and Formby areas of Merseyside. The Aim of the Scout Association is to promote the development of young people in achieving their 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 Scout Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The main objective of Sefton North District Scout Council is the application of this method within the Sefton North District of Merseyside County in the United Kingdom and, in particular, as laid down in POR, to provide leadership advice and support for Scout Groups within boundaries determined by County Headquarters in consultation with the County and District Commissioners.

Organisation

Sefton North District Scout Council is a part of the Scout Association and as such is governed by its POR. The District Board of Trustees are the Trustees of the Charity and the method of appointing/ electing members of the District Board of Trustees is contained within POR.

The Trustees confirm that the District Board of Trustees has been constituted in accordance with POR.

The District Scout Council is the body to which the District Board of Trustees is accountable and the role and constitution of the District Scout Council is also governed by POR.

Investment Powers

Powers of investment are conferred upon the Scout Association by its Royal Charter and limit the manner in which funds may be invested. Any investments held must be registered in such a way as to show that they are held on trust for the Charity and that they are not the private property of individuals including those appointed as trustees.

Related Parties

'Waterside Lodge' is the Charity's District Headquarters building situated on Marine Drive, Southport, Merseyside. During the period covered by this report the Charity owned a company limited by guarantee (Waterside Lodge Southport Ltd.) which operates Waterside Lodge on the Charity's behalf.

Waterside Lodge provides meeting and activity facilities for all members of Sefton North District Scout Council. Additionally, Waterside Lodge and its facilities are available for use by other community groups (a condition of lottery funding received) and are also hired to third parties on a commercial basis.

On 28 February 2023 Samuel Robinson and Raymond Hardman were trustees of the Charity and directors of Waterside Lodge Southport Limited.

Review of the Activities and Future Developments

The Charity provides the supporting framework for individual Scout Groups throughout Southport and Formby. Locally, this is provided by teams of District Lead Volunteers, administrators and supporters who provide the necessary resources and support. At the end of January 2024 the Charity had 1,274 registered members with the Scout Association of which 962 were youth members.

Significantly, at a local level, the Charity has developed a District Headquarters and training facility, known as Waterside Lodge. This provides unparalleled facilities and opportunities to members in Southport, Formby and beyond.

The facility continued to enjoy an excellent level of usage during the period of this report. Usage has been by both members and non-members of the Scout Association.

The trustees are pleased to report that the Charity has continued to secure grants and donations to develop the facilities and to purchase new equipment.

Reserves Policy & Risk Management

The Trustees constantly monitor the Charity's activities in order to determine future policies and to assess the risks to which it is exposed.

As indicated previously the Charity is part of the Scout Association and as such is governed by POR. The Trustees are satisfied that the Charity operates within POR and by virtue of compliance with POR the Charity is provided with the security that exposure to major risks has been mitigated.

The Charity owns a limited company which has assumed the daily management/ operation of Waterside Lodge. This Company has developed a risk management strategy approved by the Trustees.

Financial statement

The financial statement for the period 01 March 2023 to 29 February 2024 is attached to this report. It has been approved by the Trustees and is accompanied by the associated Independent Examiner's Report. This Independent Examiner's Report does not indicate any problems associated with the finances of the Charity.

It can be noted from the financial statement that the limited company continues to provide many of the day to day expenses associated with the running of Waterside Lodge and the activities that it provides. The Trustees are pleased that the Charity is receiving such assistance from Waterside Lodge Southport Ltd. Additionally, Waterside Lodge Southport Ltd. has provided the Charity with charitable donations in the form of additional development of our premises, much needed structural repairs and equipment and cash.

This report together with the information contained within the financial statement was approved by the Trustees and was signed on behalf of the Trustees by the District Chair.

M Constantine
District Chair
For and on behalf of the Trustees of Sefton North District Scout Council.

June 2024

Sefton North District Scout Council
Registered Charity No 521672
Receipts and Payments Accounts
For the year ended 29 February 2024

	Unrestricted Funds	Restricted Funds	Total 29.02.2024	Total 28.02.2023
Receipts				
Grants Received	1,913	-	1,913	3,667
Minibus income	3,385	-	3,385	2,873
Scout Association membership fee	62,986	-	62,986	57,418
Badges Income	195	-	195	786
Scouting activities and events	29,870	-	29,870	25,473
Donation received	8,042	-	8,042	20,595
Interest received	723	-	723	98
Total Receipts	107,113	-	107,113	110,910
Payments				
Direct Charitable				
Scouting activities and events - COS	38,212	-	38,212	31,393
Scout Association membership fee	43,225	-	43,225	41,252
Badges	340	-	340	1,084
Personal accident Insurance	94	-	94	94
Minibus Expenses	3,006	-	3,006	1,540
	84,877	-	84,877	75,363
Administration & General				
Insurance	170	-	170	150
Accountancy	1,680	-	1,680	1,620
Bank charges and Interest	451	-	451	227
Professional charges	3,240	-	3,240	-
Miscellaneous Expenses	1,248	-	1,248	1,112
	6,789	-	6,789	3,109
Assets Purchases Less Sales			-	12,664
Payments In advance				-
Total Payments	91,666	-	91,666	91,136
Net Receipts /(Payments)	15,447	-	15,447	19,774
Cash fund last year end	72,165	323	72,488	52,714
Cash fund this year end	85,585	323	85,908	72,488

Sefton North District Scout Council
Registered Charity No 521672
Statement of Assets & Liabilities
For the year ended 29 February 2024

	Total 29.02.2024	Total 28.02.2023
Cash Funds		
Cash at Bank - Unrestricted	85,585	72,165
Cash at Bank - Restricted	323	323
	85,908	72,488
Assets retained for Charity use		
Property - Restricted	18,475	18,475
Property - Un restricted	700,721	700,721
Equipment , F & F- Restricted	143,716	141,688
Equipment , F & F- Un restricted	164,326	164,326
Minibus / YN 63 EUZ- Un restricted	18,248	18,248
	1,045,486	1,043,458
Liabilities		
KA Farr & co invoice	1,680	1,620

Sefton North District Scout Council

Registered Charity No 521672

Analysis of Funds

For the year ended 29 February 2024

	01.03.2023	29.02.2024	
	Opening	Closing	Movement
Cash & Bank balance			
Current Account(unrestricted) - HSBC /2141 2302	15,856.46	20,917.03	5,060.57
Deposit Account(unrestricted) -HSBC /2141 2310	39,310.71	44,523.73	5,213.02
District Cubs - HSBC /4153 9183	169.14	1,443.83	1,274.69
Spearhead Explorers - HSBC /4150 9632	8,513.57	7,753.18 -	760.39
Endeavour Explorers - HSBC /4153 9191	1,619.89	1,808.84	188.95
Griffin Cash	13.81	213.81	200.00
Griffin Explorers -Lloyds 0147 1316	1,759.39	1,734.09 -	25.30
Griffin Explorers -Lloyds 0147 2428	2,640.39	1,311.23 -	1,329.16
Vikingar ESU -HSBC /6088 5584	939.94	2,088.52	1,148.58
Spitfire Explorer Scouts - Coop /384900	1,341.63	1,440.37	98.74
Fund Held on Behalf of Network (Restricted)	249.61	249.61	-
Training Fund (Restricted)	73.51	73.51	-
Minibus Account	-	2,349.95	2,349.95
	72,488.05	85,907.70	13,419.65
Represented by			
Restricted Reserve			
Fund Held on Behalf of Network	249.61	249.61	0.00
Training Fund (Restricted)	73.51	73.51	0.00
	323.12	323.12	0.00
Allocated Reserve			
Waterside Lodge Development Fund (Allocated)	14,705.09	14,375.09	(330.00)
District Development Fund (Allocated)	400.00	400.00	0.00
District Hardship Fund (Allocated)	876.01	576.01	(300.00)
Jamboree Fund (Allocated)	763.70	0.00	(763.70)
Minibus Fund (Allocated)	1,923.36	0.00	(1,923.36)
Beaver Fund (Allocated)	891.97	891.97	0.00
Skelton Bounty Fund (Allocated)	0.00	1,112.50	1,112.50
	19,560.13	17,355.57	(2,204.56)
Unrestricted Reserve operated by District Treasurer	35,607.04	50,435.14	14,828.10
Unrestricted Reserve operated by Units			
District Cubs - HSBC /4153 9183	169.14	1,443.83	1,274.69
Spearhead Explorers - HSBC /4150 9632	8,513.57	7,753.18	(760.39)
Endeavour Explorers - HSBC /4153 9191	1,619.89	1,808.84	188.95
Griffin Cash	13.81	213.81	200.00
Griffin Explorers -Lloyds 0147 1316	1,759.39	1,734.09	(25.30)
Griffin Explorers -Lloyds 0147 2428	2,640.39	1,311.23	(1,329.16)
Vikingar ESU -HSBC /6088 5584	939.94	2,088.52	1,148.58
Spitfire Explorer Scouts - Coop /384900	1,341.63	1,440.37	98.74
	16,997.76	17,793.87	796.11
	72,488.05	85,907.70	13,419.65

**Independent Examiner's Report to the
Trustees of the Sefton North District Scout Council**

I report on the accounts of the District for the year ended 29 February 2024, which are set out on pages 1 and 2.

Respective responsibilities of the trustees and examiner

under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed

It is my responsibility to :

examine the accounts under section 145 of the 2011 Act ;

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 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 Commission. 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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations 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 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 connections with my examination , no matter has to come to my attention;

1 which given me reasonable cause to believe that , in any material respect , the requirements:

to keep accounting records in accordance with s.130 of the Charities Act 2011;and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements
of the 2011 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

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Date : 06/06/2024