Lowestoft District Scout Association	277317
Receipts and Payments Accounts	CC16a

For the period from	01/04/2025	To	31/03/2026

Section A Receipts and Payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Capitation	33,941	490	-	34,431	5,238
Bank Interest	966	-	-	966	1,138
Donations / Grants	1,700	-	-	1,700	1,800
Herringfleet Site Income	9,838	-	-	9,838	4,779
Fund Raising	-	-	-	-	127
Training	1,500	-	-	1,500	2,100
Sundry Receipts	12,614	-	-	12,614	16,535
Badge Receipts	181	-	-	181	101
Misc. Equipment	60	-	-	60	-
Insurance Payment (Break in)	2,715	-	-	2,715	10
	-	-	-	-	-
Sub total *(Gross income for AR)*	63,515	490	-	64,005	31,828
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	63,515	490	-	64,005	31,828
A3 Payments					
Rates	155	-	-	155	86
Utilities	2,036	-	-	2,036	1,561
Insurance	2,647	-	-	2,647	2,276
Repairs and Renewals	4,553	-	-	4,553	3,517
Legal Advice / Somerleyton Licence	50	-	-	50	100
Donations / Grants	20	-	-	20	375
Training	2,678	-	-	2,678	3,559
Fund Raising Expenses	-	-	-	-	-
Equipment	3,013	-	-	3,013	2,989
Badge Stock	628	-	-	628	375
Sundry Payments	20,790	-	-	20,790	11,237
County Camp	-	-	-	-	2,805
Capitation	28,581	-	-	28,581	-
	-	-	-	-	-
Sub total	65,151	-	-	65,151	28,880
A4 Asset and investment purchases, (see table)					
Woodlea Windows	-	-	-	-	1,357
Woodlea Replacement Doors	1,259	-	-	1,259	-
	-	-	-	-	-
Sub total	1,259	-	-	1,259	1,357
Total payments	66,410	-	-	66,410	30,237
Net of receipts/(payments)	- 2,895	490	-	- 2,405	1,591
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	43,333	10,029	-	53,362	51,771
Cash funds this year end	40,438	10,519	-	50,957	53,362

Lowestoft District Scout Association	277317		CC16a
Receipts and Payments Accounts			
For the period from	01/04/2025	To	31/03/2026

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

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Current Accounts	7,881	-	-
	Deposit Accounts	32,477	10,519	-
	Petty Cash	80	-	-
	Total cash funds	**40,438**	**10,519**	**-**
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Herringfleet Land and Buildings	Unrestricted	-	480,164
Motor Vehicles (Mower)	Unrestricted	-	1,500
Misc. Equipment	Unrestricted	-	35,423
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	

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

Signature	Print Name	Date of approval
A.J. Gosling	**Alan Gosling**	09/06/26
M Howard	**Malcolm Howard**	9/6/26

Independent Examiner's Report to the Trustees of the

Lowestoft District Scout Association

I report on the accounts of the District for the year ended .....31/03/2026.....

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 REEDER.

Qualification: RETIRED COMPANY DIRECTOR.

Address: 9 ROYAL AVENUE

LOWESTOFT SUFFOLK NR32 4HJ

Date: 29/5/26.

Trustees' Annual Report

For the period

From (start date) 0 1 0 4 2 5 to end date 3 1 0 3 2 6

Section A **Reference and administration details**

Charity name: **Lowestoft District Scout Association**

Registered charity number (if any): 2 7 7 3 1 7

HQ registration number: 1 5 3 0 7

Charity's principal address:

c/o 4 Hadleigh Drive,
Lowestoft
Suffolk
Postcode: N R 3 2 3 E E

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Jo-Anna Harley	District Lead Volunteer	
2	Malcolm Howard	District Chairman	
3	Alan Gosling	District Treasurer	
4	Ollie Southern	Trustee	
5	Paul Howard	Trustee	
6	Hazel Densham	Trustee	
7	Kevin Cole	Trustee	
8	Christine Stacey	Trustee	
9	Richard Brabben	Trustee	
10	Liam Mullen	Trustee	
11			
12			

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. Members of the Executive Committee 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.

Section B	Structure, governance and management (continued)

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	**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. **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. **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.
Summary of the main activities in relation to these objects	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.
Additional details of the objectives and activities (optional information but encouraged as best pract	
Public benefit statement	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.

Section D	Achievements and performance
Summary of the main achievements of the charity during the year	Our overall membership numbers increased this year from 468 to 490. Two groups (4th Lowestoft and 1st Blundeston) showed significant growth which was particularly pleasing. The usage of the Herringfleet Campsite increased this year, particularly by educational groups during weekdays. Unfortunately, the campsite experienced two break-ins during the year. There was a loss of some contents but, more significantly, a lot of damage was made to gain entry. We were particularly grateful to Unity Insurance for swiftly settling the claim. The site continues to be well maintained and administered by a dedicated support team. Our Explorer unit (Smugglers) continues to thrive, and they enjoyed a particularly good summer camp at NORJAM. The district benefits from strong and stable teams of trustees and volunteers who have continued to provide a quality scouting experience. I would like to offer my thanks to all of them as I continue in my role 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 Executive Committee considers that the District should hold a sum equivalent to one year of Capitation fees and annual property expenditure, currently estimated to be circa £36,180.00 (excluding Restricted Funds and other Funds manged directly by the Explorer Unit, SAS and Badge Secretary) The Group held reserves of approximately £33,860 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 Executive 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

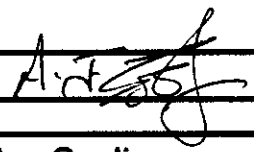
Plans for future periods (details of any significant activities planned to achieve them)

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	0 9 0 6 2 6	