

# REIVERS DISTRICT SCOUT COUNCIL

England & Wales · Charity number 520605

## Details

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Other names	CARLISLE AND DISTRICT BOY SCOUTS LOCAL ASSOCIATION, CUMBRIA NORTH AND EAST DIVISIONAL SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1963-12-18
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Scout Camp Ratlingate Kirkandrews-On-Eden Carlisle CA5 6DW
Phone	07464016633
Email	<a href="mailto:dc@reiversdistrict.org">dc@reiversdistrict.org</a>
Website	<a href="http://www.reiversdistrict.org">www.reiversdistrict.org</a>

## Activities

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**Objects:** CARLISLE AND DISTRICT BOY SCOUTS LOCAL ASSOCIATION.

**Activities:** As part of the Scout Association, to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential through a scheme of enjoyable and progressive training. The Council owns and manages the Scout campsite at Ratlingate, Kirkandrews-on-eden, Carlisle.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** CARLISLE AND DISTRICT.
- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,900	£172,077	-	-
2024-03-31	£63,808	£52,927	-	-
2023-03-31	£52,896	£41,850	-	-
2022-03-31	£25,152	£27,588	-	-
2021-03-31	£154,199	£28,759	-	-

## Trustees

Name	Role	Appointed
<b>Andrew David Hanson</b>	Chair	2021-07-01
Chloe Amanda Harrison		2024-05-13
Chloe Megan McHattie		2020-07-02
David Edward Humes		2023-09-05
Ian Lewis Astle		2011-03-03
MARION PROUDFOOT		2018-07-06

**REIVERS DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520605

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# Accounts

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CHARITY REGISTRATION NUMBER: 520605

**Reivers District Scout Council**  
**Unaudited Financial Statements**  
**31 March 2025**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Reivers District Scout Council

## Financial Statements

Year ended 31 March 2025

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# Reivers District Scout Council

## Trustees' Annual Report

Year ended 31 March 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### Reference and administrative details

**Registered charity name** Reivers District Scout Council

**Charity registration number** 520605

### Principal office

### The trustees

IL Astle  
A Bradshaw (Resigned 2 October 2025)  
M Crawley  
A D Hanson  
D Humes  
C Harrison  
CM McHattie  
M Proudfoot

**Independent examiner** Mr RW Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Reivers District Scout Council is a registered charity constituted under the rules of the Scout Association whose governing documents 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.

The District is a trust established under the rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the Trustee Board, the members of which are '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 of proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of three Officers of the District Scout Council (Chair and Treasurer) together with the District Lead Volunteer, key members of the District Team and others elected or nominated at the Annual General Meeting of the District Trustee Board. The committee meets 4 times a year plus an Annual General Meeting and is responsible for the strategic direction, policy development, the admission of adult members and the financial viability of the Charity.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Structure, governance and management *(continued)*

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

### Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems to enable regular report and review of its activities to manage and lessen these risks.

### Objectives and activities

#### 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.

### Main Activities

#### District events

The District Team, led by the District Lead Volunteer, provide a number of activities to supplement those provided locally in the Scout Groups and Explorer Scout Units. These enable young people to experience a wider perspective.

#### Scout Network

A District network unit which gives youth provision for those aged 18 - 25 years old. This is operated under the District 14-25 Lead.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Objectives and activities *(continued)*

#### Explorer Scout Units (ESUs)

ESUs operating within the District fall within the management of the District and the District Trustee Board has overall responsibility for the finance of the ESUs. The ESUs operate separately administered bank accounts which have not previously been included in the District's Annual Report and Accounts.

Whilst the Trustees do not want to become involved in the day to day running of the Explorer Section, it is the responsibility of the District 14-24 Lead to ensure that all Units within the District operate in a prudent manner.

#### Ratlingate

The District owns and manages the Scout Campsite and associated building at Ratlingate, Kirkandrews-on-Eden, Carlisle to promote outdoor activities for Scouting locally and nationally. It is committed to making the site available to other organizations who have similar aims. The District is exploring ways to enhance the use of the site through improving links to the education fraternity, and have recently invested substantially in the improvement of facilities.

#### Use of Volunteers

The activities of the Trustee Board rely on the use of volunteers who are appointed by the national appointments process. All leaders are interviewed by a team of their peers and are subject to DBS and Scout HQ checks. All volunteers, including Trustees, are inducted to the organisation and given appropriate training.

#### Public benefit

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.

### Achievements and performance

#### Youth Programme

The last year has seen good growth within the district. The District will continue with its recruitment campaign for both young people and adult members in all roles.

#### Ratlingate Campsite

The Trustees are indebted to the team for the continued development and promotion of the campsite.

The District benefits hugely from the Ratlingate Team's dedication and hard work which means that the site has continued to be a good facility and ready to support local Scouting's activities.

The Ratlingate Management Team has made a significant development of the site's facilities to both improve the offer to Scout users and to attract income. Any persons interested in joining the team should contact them as their time would be invaluable.

The Trustees would also like to thank:

Mr Neil Saunders and Mrs Marion Proudfoot for their continued and regular work onsite.

#### Fundraising

Whereas every effort is made to encourage events to be self-funding, limited funds are available to the Trustees to use at their discretion.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Financial review

#### Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a prudent level consistent with the need to finance ongoing activity and deal with operational fluctuations in day to day cash flow. Designated funds are held to support members of Scouting of the Reivers District for use at the discretion of the District Trustee Board. Restricted funds are held and expended in line with the restrictions placed upon on those funds when received.

#### Investment Policy

The District has pursued a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

#### Principal Funding Sources

The Charity achieves its income from the following sources:

#### Ratlingate Campsite Fees

The Charity receives income for the use of the district campsite which is applied initially for the ongoing management and maintenance of the site. It is currently the policy of the Trustee Board to designate any annual surpluses to the improvement and development of the site.

#### Grants from Other Organisations

The Charity seeks and receives grants from other grant giving bodies. During the year, a further donation of £150 was received for Ratlingate from the Carlisle Citadel Welfare Club. As Well as a Grant from the Police and Crime commissioners property fund of £2,500 and £1,000 from Tesco's.

The trustees' annual report was approved on 9 September 2025 and signed on behalf of the board of trustees by:

A D Hanson  
Trustee

# Reivers District Scout Council

## Independent Examiner's Report to the Trustees of Reivers District Scout Council

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of Reivers District Scout Council ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr RW Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Reivers District Scout Council

## Statement of Financial Activities

Year ended 31 March 2025

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		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	3,650	–	3,650	3,232
Other trading activities	5	58,236	–	58,236	55,053
Investment income	6	7,014	–	7,014	5,523
<b>Total income</b>		<u>68,900</u>	<u>–</u>	<u>68,900</u>	<u>63,808</u>
<b>Expenditure</b>					
Expenditure on charitable activities		<u>172,077</u>	<u>–</u>	<u>172,077</u>	<u>52,927</u>
<b>Total expenditure</b>		<u>172,077</u>	<u>–</u>	<u>172,077</u>	<u>52,927</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(103,177)</u>	<u>–</u>	<u>(103,177)</u>	<u>10,881</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		208,244	63,332	271,576	260,695
<b>Total funds carried forward</b>		<u>105,067</u>	<u>63,332</u>	<u>168,399</u>	<u>271,576</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 8 to 15 form part of these financial statements.

# Reivers District Scout Council

## Statement of Financial Position

31 March 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	10	1,443	1,924
<b>Current assets</b>			
Stocks	11	1,027	1,027
Debtors	12	–	3,228
Cash at bank and in hand		211,046	266,922
		<u>212,073</u>	<u>271,177</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>45,117</u>	<u>1,525</u>
<b>Net current assets</b>		<u>166,956</u>	<u>269,652</u>
<b>Total assets less current liabilities</b>		<u>168,399</u>	<u>271,576</u>
<b>Net assets</b>		<u>168,399</u>	<u>271,576</u>
<b>Funds of the charity</b>			
Restricted funds		63,332	63,332
Unrestricted funds		105,067	208,244
<b>Total charity funds</b>	15	<u>168,399</u>	<u>271,576</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2025, and are signed on behalf of the board by:

A D Hanson  
Trustee

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The notes on pages 8 to 15 form part of these financial statements.

# Reivers District Scout Council

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Cumbria County Scout Council, Stricklandgate House, 92 Stricklandgate, Kendal, LA9 4PU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery                      -     25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	150	150	150	150
<b>Grants</b>				
Grants receivable	3,500	3,500	3,082	3,082
	<u>3,650</u>	<u>3,650</u>	<u>3,232</u>	<u>3,232</u>

#### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	644	644	–	–
Camp Site Fees	33,821	33,821	29,581	29,581
Badge Sales	99	99	388	388
Warden Electric	1,462	1,462	1,536	1,536
Other	212	212	1,782	1,782
Membership fees	21,998	21,998	21,766	21,766
	<u>58,236</u>	<u>58,236</u>	<u>55,053</u>	<u>55,053</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	7,014	7,014	5,523	5,523

#### 7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>481</u>	<u>641</u>

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	—	1

#### 9. Trustee remuneration and expenses

No trustees received remuneration during the year.

#### 10. Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
<b>At 1 April 2024 and 31 March 2025</b>	5,400
<b>Depreciation</b>	
At 1 April 2024	3,476
Charge for the year	481
<b>At 31 March 2025</b>	3,957
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	1,443
At 31 March 2024	1,924

#### 11. Stocks

	2025 £	2024 £
Raw materials and consumables	1,027	1,027

#### 12. Debtors

	2025 £	2024 £
Trade debtors	—	3,228

#### 13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	44,577	985
Accruals and deferred income	540	540
	45,117	1,525

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 14. Deferred income

	2025 £	2024 £
At 1 April 2024	<u>540</u>	<u>540</u>

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted funds	67,489	68,900	(172,077)	(35,688)
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	<u>208,244</u>	<u>68,900</u>	<u>(172,077)</u>	<u>105,067</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted funds	56,608	63,808	(52,927)	67,489
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	<u>197,363</u>	<u>63,808</u>	<u>(52,927)</u>	<u>208,244</u>

#### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Ratlingate reserve fund	<u>63,332</u>	–	–	<u>63,332</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Ratlingate reserve fund	<u>63,332</u>	–	–	<u>63,332</u>

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,443	–	1,443
Current assets	148,741	63,332	212,073
Creditors less than 1 year	(45,117)	–	(45,117)
<b>Net assets</b>	<u>105,067</u>	<u>63,332</u>	<u>168,399</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,924	–	1,924
Current assets	207,845	63,332	271,177
Creditors less than 1 year	(1,525)	–	(1,525)
<b>Net assets</b>	<u>208,244</u>	<u>63,332</u>	<u>271,576</u>

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# **Reivers District Scout Council**

## **Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# Reivers District Scout Council

## Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	150	150
Grants receivable	3,500	3,082
	<u>3,650</u>	<u>3,232</u>
<b>Other trading activities</b>		
Fundraising events	644	–
Camp Site Fees	33,821	29,581
Badge Sales	99	388
Warden Electric	1,462	1,536
Other	212	1,782
Membership fees	21,998	21,766
	<u>58,236</u>	<u>55,053</u>
<b>Investment income</b>		
Bank interest receivable	7,014	5,523
	<u>7,014</u>	<u>5,523</u>
<b>Total income</b>	<u>68,900</u>	<u>63,808</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rates and water	975	807
Light and heat	7,187	5,690
Repairs and maintenance	4,338	4,274
Insurance	2,175	2,184
Telephone	314	582
Other office costs	15	6
Depreciation	481	641
Cleaning and consumables	1,478	2,652
Sundry	2,791	4,984
Site improvements	128,992	7,576
Activity Costs	1,291	441
Group grants	–	1,166
Membership fees	22,040	21,924
	<u>172,077</u>	<u>52,927</u>
<b>Total expenditure</b>	<u>172,077</u>	<u>52,927</u>
<b>Net (expenditure)/income</b>	<u>(103,177)</u>	<u>10,881</u>

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# Reivers District Scout Council

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Insurance	94	94
Stationery and postage	15	6
Sundry	2,427	3,895
Activity Costs	1,291	441
Group grants	–	1,166
Membership fees	22,040	21,924
	<u>25,867</u>	<u>27,526</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
Rates & water	975	807
Light & heat	7,187	5,690
Repairs & maintenance	4,338	4,274
Insurance	2,081	2,090
Telephone and internet	314	582
Depreciation	481	641
Cleaning and consumables	1,478	2,652
Sundry	364	1,089
Site improvements	128,992	7,576
	<u>146,210</u>	<u>25,401</u>
<b>Expenditure on charitable activities</b>	<u>172,077</u>	<u>52,927</u>

**REIVERS DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520605

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# Accounts

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CHARITY REGISTRATION NUMBER: 520605

**Reivers District Scout Council**  
**Unaudited Financial Statements**  
**31 March 2024**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Reivers District Scout Council

## Financial Statements

Year ended 31 March 2024

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Statement of financial activities	<b>6</b>
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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>17</b>
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# Reivers District Scout Council

## Trustees' Annual Report

Year ended 31 March 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

### Reference and administrative details

**Registered charity name** Reivers District Scout Council

**Charity registration number** 520605

### Principal office

### The trustees

IL Astle  
A Bradshaw  
LS Cooper  
M Crawley  
D Coates  
A D Hanson  
D Humes  
C Harrison  
CM McHattie  
M Proudfoot  
I Shires

**Independent examiner** Mr RW Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Reivers District Scout Council is a registered charity constituted under the rules of the Scout Association whose governing documents 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.

The District is a trust established under the rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are '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 of proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three Officers of the District Scout Council (Chair, Treasurer and Secretary) together with the District Commissioner, key members of the District Team and others elected or nominated at the Annual General Meeting of the District Scout Council. The committee meets 4 times a year plus an Annual General Meeting and is responsible for the strategic direction, policy development, the admission of adult members and the financial viability of the Charity.

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# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Structure, governance and management *(continued)*

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

The Council operates through two committees:

**Appointments Advisory Committee** for the appointment of leaders and helpers.

**Reivers District Facilities Management Sub Committee** for the day to day oversight of the Ratlingate Camp Site.

### Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems to enable regular report and review of its activities to manage and lessen these risks.

### Objectives and activities

#### 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.

### Main Activities

#### District events

The District Team, led by the District Lead Volunteer, provide a number of activities to supplement those provided locally in the Scout Groups and Explorer Scout Units. These enable young people to experience a wider perspective.

#### Scout Network

A District network unit which gives youth provision for those aged 18 - 25 years old. This is operated under the District 14-25 Lead.

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# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Objectives and activities *(continued)*

#### Explorer Scout Units (ESUs)

ESUs operating within the District fall within the management of the District and the District Trustee Board has overall responsibility for the finance of the ESUs. The ESUs operate separately administered bank accounts which have not previously been included in the District's Annual Report and Accounts.

Whilst the Trustees do not want to become involved in the day to day running of the Explorer Section, it is the responsibility of the District 14-24 Lead to ensure that all Units within the District operate in a prudent manner.

#### Ratlingate

The District owns and manages the Scout Campsite and associated building at Ratlingate, Kirkandrews-on-Eden, Carlisle to promote outdoor activities for Scouting locally and nationally. It is committed to making the site available to other organizations who have similar aims. The District is exploring ways to enhance the use of the site through improving links to the education fraternity.

#### Use of Volunteers

The activities of the Trustee Board rely on the use of volunteers who are appointed through an Appointments Advisory Committee. All leaders are interviewed by the Adult Appointments Advisory Committee and are subject to DBS and Scout HQ checks. All volunteers, including Trustees, are inducted to the organisation and given appropriate training.

#### Public benefit

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.

#### Achievements and performance

##### Youth Programme

The last year has seen good growth within the district. The District will continue with its recruitment campaign for both young people and adult members in all roles.

##### Ratlingate Campsite

The Trustees are indebted to the team for the continued development and promotion of the campsite.

The District benefits hugely from the Ratlingate Team's dedication and hard work which means that the site has continued to be a good facility and ready to support local Scouting's activities.

The Ratlingate Management Team is actively engaged in going forward with plans for a significant development of the site's facilities to both improve the offer to Scout users and to attract income. Any persons interested in joining the team should contact them as their time would be invaluable.

The Trustees would also like to thank:

Mr Neil Saunders and Mrs Marion Proudfoot for their continued and regular work onsite

#### Fundraising

Whereas every effort is made to encourage events to be self-funding, limited funds are available to the Trustees to use at their discretion.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Financial review

#### Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a prudent level consistent with the need to finance ongoing activity and deal with operational fluctuations in day to day cash flow. Designated funds are held to support members of Scouting of the Reivers District for use at the discretion of the District Trustee Board. Restricted funds are held and expended in line with the restrictions placed upon on those funds when received.

#### Investment Policy

The District has pursued a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

#### Principal Funding Sources

The Charity achieves its income from the following sources:

#### Ratlingate Campsite Fees

The Charity receives income for the use of the district campsite which is applied initially for the ongoing management and maintenance of the site. It is currently the policy of the Trustee Board to designate any annual surpluses to the improvement and development of the site.

#### Grants from Other Organisations

The Charity seeks and receives grants from other grant giving bodies. During the year, a further donation of £150 was received for Ratlingate from the Carlisle Citadel Welfare Club. As Well as a Grant from the Police and Crime commissioners property fund of £2082 and £1000 from Scout Headquarters towards opening a new section in the District.

The trustees' annual report was approved on 27 June 2024 and signed on behalf of the board of trustees by:

A D Hanson  
Trustee

# Reivers District Scout Council

## Independent Examiner's Report to the Trustees of Reivers District Scout Council

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of Reivers District Scout Council ('the charity') for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr RW Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Reivers District Scout Council

## Statement of Financial Activities

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	3,232	–	3,232	1,054
Other trading activities	5	55,053	–	55,053	51,842
Investment income	6	5,523	–	5,523	–
<b>Total income</b>		<u>63,808</u>	<u>–</u>	<u>63,808</u>	<u>52,896</u>
<b>Expenditure</b>					
Expenditure on charitable activities		<u>52,927</u>	<u>–</u>	<u>52,927</u>	<u>41,850</u>
<b>Total expenditure</b>		<u>52,927</u>	<u>–</u>	<u>52,927</u>	<u>41,850</u>
<b>Net income and net movement in funds</b>		<u>10,881</u>	<u>–</u>	<u>10,881</u>	<u>11,046</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		197,363	63,332	260,695	249,649
<b>Total funds carried forward</b>		<u>208,244</u>	<u>63,332</u>	<u>271,576</u>	<u>260,695</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

# Reivers District Scout Council

## Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	10	1,924	2,565
<b>Current assets</b>			
Stocks	11	1,027	1,027
Debtors	12	3,228	459
Cash at bank and in hand		266,922	257,965
		<u>271,177</u>	<u>259,451</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>1,525</u>	<u>1,321</u>
<b>Net current assets</b>		<u>269,652</u>	<u>258,130</u>
<b>Total assets less current liabilities</b>		<u>271,576</u>	<u>260,695</u>
<b>Net assets</b>		<u>271,576</u>	<u>260,695</u>
<b>Funds of the charity</b>			
Restricted funds		63,332	63,332
Unrestricted funds		208,244	197,363
<b>Total charity funds</b>	15	<u>271,576</u>	<u>260,695</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2024, and are signed on behalf of the board by:

A D Hanson  
Trustee

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The notes on pages 8 to 15 form part of these financial statements.

# Reivers District Scout Council

## Notes to the Financial Statements

Year ended 31 March 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Cumbria County Scout Council, Stricklandgate House, 92 Stricklandgate, Kendal, LA9 4PU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery                      -     25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	150	150	174	174
<b>Grants</b>				
Grants receivable	3,082	3,082	880	880
	<u>3,232</u>	<u>3,232</u>	<u>1,054</u>	<u>1,054</u>

#### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Camp Site Fees	29,581	29,581	28,263	28,263
Badge Sales	388	388	201	201
Warden Electric	1,536	1,536	1,448	1,448
Other	1,782	1,782	1,603	1,603
Membership fees	21,766	21,766	20,327	20,327
	<u>55,053</u>	<u>55,053</u>	<u>51,842</u>	<u>51,842</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	5,523	5,523	—	—

#### 7. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>641</u>	<u>855</u>

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1</u>	<u>1</u>

#### 9. Trustee remuneration and expenses

No trustees received remuneration during the year.

#### 10. Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
<b>At 1 April 2023 and 31 March 2024</b>	<u>5,400</u>
<b>Depreciation</b>	
At 1 April 2023	2,835
Charge for the year	<u>641</u>
<b>At 31 March 2024</b>	<u>3,476</u>
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>1,924</u>
At 31 March 2023	<u>2,565</u>

#### 11. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>1,027</u>	<u>1,027</u>

#### 12. Debtors

	2024 £	2023 £
Trade debtors	<u>3,228</u>	<u>459</u>

#### 13. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	985	781
Accruals and deferred income	<u>540</u>	<u>540</u>
	<u>1,525</u>	<u>1,321</u>

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 14. Deferred income

	2024	2023
	£	£
At 1 April 2023	<u>540</u>	<u>540</u>

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Unrestricted funds	56,608	63,808	(52,927)	67,489
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	<u>197,363</u>	<u>63,808</u>	<u>(52,927)</u>	<u>208,244</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Unrestricted funds	45,562	52,896	(41,850)	56,608
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	<u>186,317</u>	<u>52,896</u>	<u>(41,850)</u>	<u>197,363</u>

##### Restricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Ratlingate reserve fund	<u>63,332</u>	–	–	<u>63,332</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Ratlingate reserve fund	<u>63,332</u>	–	–	<u>63,332</u>

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,924	–	1,924
Current assets	207,845	63,332	271,177
Creditors less than 1 year	(1,525)	–	(1,525)
<b>Net assets</b>	<u>208,244</u>	<u>63,332</u>	<u>271,576</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,565	–	2,565
Current assets	196,119	63,332	259,451
Creditors less than 1 year	(1,321)	–	(1,321)
<b>Net assets</b>	<u>197,363</u>	<u>63,332</u>	<u>260,695</u>

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# **Reivers District Scout Council**

## **Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# Reivers District Scout Council

## Detailed Statement of Financial Activities

Year ended 31 March 2024

---

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	150	174
Grants receivable	3,082	880
	<u>3,232</u>	<u>1,054</u>
<b>Other trading activities</b>		
Camp Site Fees	29,581	28,263
Badge Sales	388	201
Warden Electric	1,536	1,448
Other	1,782	1,603
Membership fees	21,766	20,327
	<u>55,053</u>	<u>51,842</u>
<b>Investment income</b>		
Bank interest receivable	5,523	—
	<u>5,523</u>	<u>—</u>
<b>Total income</b>	<u>63,808</u>	<u>52,896</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rates and water	807	659
Light and heat	5,690	4,034
Repairs and maintenance	4,274	3,076
Insurance	2,184	2,543
Telephone	582	406
Other office costs	6	27
Depreciation	641	855
Cleaning and consumables	2,652	2,386
Sundry	4,984	1,924
Site improvements	7,576	4,240
Activity Costs	441	379
Group grants	1,166	880
District Anniversary Dinner deposit	—	606
Membership fees	21,924	19,835
	<u>52,927</u>	<u>41,850</u>
<b>Total expenditure</b>	<u>52,927</u>	<u>41,850</u>
<b>Net income</b>	<u>10,881</u>	<u>11,046</u>

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# Reivers District Scout Council

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

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	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Water	–	223
Light & heat	–	64
Repairs and Maintenance	–	313
Insurance	94	65
Stationery and postage	6	27
Sundry	3,895	1,225
Activity Costs	441	379
Group grants	1,166	880
District Anniversary Dinner deposit	–	606
Membership fees	21,924	19,835
	<u>27,526</u>	<u>23,617</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
Rates & water	807	436
Light & heat	5,690	3,970
Repairs & maintenance	4,274	2,763
Insurance	2,090	2,478
Telephone and internet	582	406
Depreciation	641	855
Cleaning and consumables	2,652	2,386
Sundry	1,089	699
Site improvements	7,576	4,240
	<u>25,401</u>	<u>18,233</u>
<b>Expenditure on charitable activities</b>	<u>52,927</u>	<u>41,850</u>

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**REIVERS DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520605

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# Accounts

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CHARITY REGISTRATION NUMBER: 520605

**Reivers District Scout Council**  
**Unaudited Financial Statements**  
**31 March 2023**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Reivers District Scout Council

## Financial Statements

Year ended 31 March 2023

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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>
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# Reivers District Scout Council

## Trustees' Annual Report

Year ended 31 March 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

**Registered charity name** Reivers District Scout Council

**Charity registration number** 520605

### Principal office

### The trustees

IL Astle  
A Bradshaw  
LS Cooper  
M Crawley  
D Coates  
JE England  
A D Hanson  
D Humes  
C Harrison  
CM McHattie  
M Proudfoot  
I Shires

**Independent examiner** Mr RW Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Reivers District Scout Council is a registered charity constituted under the rules of the Scout Association whose governing documents 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.

The District is a trust established under the rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are '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 of proper accounts and making returns to the Charity Commission as appropriate.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### Structure, governance and management *(continued)*

The Committee consists of three Officers of the District Scout Council (Chair, Treasurer and Secretary) together with the District Commissioner, key members of the District Team and others elected or nominated at the Annual General Meeting of the District Scout Council. The committee meets 4 times a year plus an Annual General Meeting and is responsible for the strategic direction, policy development, the admission of adult members and the financial viability of the Charity.

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

The Council operates through two committees:

**Appointments Advisory Committee** for the appointment of leaders and helpers.

**Reivers District Facilities Management Sub Committee** for the day to day oversight of the Ratlingate Camp Site.

### Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems to enable regular report and review of its activities to manage and lessen these risks.

### Objectives and activities

#### 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.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### Objectives and activities *(continued)*

#### Main Activities

##### District events

The District Team, led by the District Commissioner, provide a number of activities to supplement those provided locally in the Scout Groups and Explorer Scout Units. These enable young people to experience a wider perspective.

##### Scout Network

A District network unit which gives youth provision for those aged 18 - 25 years old. This is operated under the County Network Commissioner.

##### Explorer Scout Units (ESUs)

ESUs operating within the District fall within the management of the District and the District Executive has overall responsibility for the finance of the ESUs. The ESUs operate separately administered bank accounts which have not previously been included in the District's Annual Report and Accounts.

Whilst the Executive does not want to become involved in the day to day running of the Explorer Section, it is the responsibility of the District Explorer Scout Commissioner (DESC) to ensure that all Units within the District operate in a prudent manner.

##### Ratlingate

The District owns and manages the Scout Campsite and associated building at Ratlingate, Kirkandrews-on-Eden, Carlisle to promote outdoor activities for Scouting locally and nationally. It is committed to making the site available to other organisations who have similar aims. The District is exploring ways to enhance the use of the site through improving links to the education fraternity.

##### Use of Volunteers

The activities of the Council rely on the use of volunteers who are appointed through an Appointments Advisory Committee. All leaders and helpers are interviewed by the Adult Appointments Advisory Committee and are subject to DBS and Scout HQ checks. All volunteers, including Trustees, are inducted to the organisation and given appropriate training.

##### Public benefit

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.

#### Achievements and performance

##### Youth Programme

The last year has seen good growth within the district as all groups have returned to pre pandemic levels of young people numbers. In certain groups numbers have increased from those levels. The number of groups has increased by 1 with the introduction and stabilization of 1 extra group. The District will continue with its recruitment campaign for both young people and adult members in all roles.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### **Achievements and performance** *(continued)*

#### **Ratlingate Campsite**

The Trustees are indebted to the sub-committee for the continued development and promotion of the campsite.

The District benefits hugely from the Ratlingate Team's dedication and hard work which means that the site has continued to be a good facility and ready to support local Scouting's activities.

The Ratlingate Management Committee are actively engaged in drawing up plans for a significant development of the site's facilities to both improve the offer to Scout users and to attract income.

The Committee would also like to thank:

Mr Pete Martin, warden at Ratlingate, for his volunteer work and support as Warden to the facility;

#### **Fundraising**

Whereas every effort is made to encourage events to be self-funding, limited funds are available to the Trustees to use at their discretion.

### **Financial review**

#### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a prudent level consistent with the need to finance ongoing activity and deal with operational fluctuations in day to day cash flow. Designated funds are held to support members of Scouting of the Reivers District for use at the discretion of the District Scout Council. Restricted funds are held and expended in line with the restrictions placed upon on those funds when received.

#### **Investment Policy**

The District has pursued a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

#### **Principal Funding Sources**

The Charity achieves its income from the following sources:

#### **Ratlingate Campsite Fees**

The Charity receives income for the use of the district campsite which is applied initially for the ongoing management and maintenance of the site. It is currently the policy of the Council to designate any annual surpluses to the improvement and development of the site.

#### **Grants from Other Organisations**

The Charity seeks and receives grants from other grant giving bodies.

During the year, a further donation of £150 was received for Ratlingate from the Carlisle Citadel Welfare Club.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2023**

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The trustees' annual report was approved on 4 July 2023 and signed on behalf of the board of trustees by:

A D Hanson  
Trustee

# Reivers District Scout Council

## Independent Examiner's Report to the Trustees of Reivers District Scout Council

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Reivers District Scout Council ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr RW Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Reivers District Scout Council

## Statement of Financial Activities

Year ended 31 March 2023

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		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	1,054	–	1,054	10,857
Other trading activities	5	51,842	–	51,842	14,295
<b>Total income</b>		<u>52,896</u>	<u>–</u>	<u>52,896</u>	<u>25,152</u>
<b>Expenditure</b>					
Expenditure on charitable activities		41,850	–	41,850	27,588
<b>Total expenditure</b>		<u>41,850</u>	<u>–</u>	<u>41,850</u>	<u>27,588</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>11,046</u>	<u>–</u>	<u>11,046</u>	<u>(2,436)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		186,317	63,332	249,649	252,085
<b>Total funds carried forward</b>		<u>197,363</u>	<u>63,332</u>	<u>260,695</u>	<u>249,649</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 9 to 16 form part of these financial statements.

# Reivers District Scout Council

## Statement of Financial Position

31 March 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	9	2,565	3,420
<b>Current assets</b>			
Stocks	10	1,027	1,027
Debtors	11	459	2,832
Cash at bank and in hand		257,965	243,498
		<u>259,451</u>	<u>247,357</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>1,321</u>	<u>1,128</u>
<b>Net current assets</b>		<u>258,130</u>	<u>246,229</u>
<b>Total assets less current liabilities</b>		<u>260,695</u>	<u>249,649</u>
<b>Net assets</b>		<u>260,695</u>	<u>249,649</u>
<b>Funds of the charity</b>			
Restricted funds		63,332	63,332
Unrestricted funds		197,363	186,317
<b>Total charity funds</b>	14	<u>260,695</u>	<u>249,649</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 July 2023, and are signed on behalf of the board by:

A D Hanson  
Trustee

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The notes on pages 9 to 16 form part of these financial statements.

# Reivers District Scout Council

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Cumbria County Scout Council, Stricklandgate House, 92 Stricklandgate, Kendal, LA9 4PU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery                      -     25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	174	174	150	150
WSJ Donation	–	–	40	40
<b>Grants</b>				
Grants receivable	880	880	10,667	10,667
	<u>1,054</u>	<u>1,054</u>	<u>10,857</u>	<u>10,857</u>

#### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Camp Site Fees	28,263	28,263	11,582	11,582
Badge Sales	201	201	62	62
Warden Electric	1,448	1,448	822	822
Other	1,603	1,603	50	50
Membership fees	20,327	20,327	1,779	1,779
	<u>51,842</u>	<u>51,842</u>	<u>14,295</u>	<u>14,295</u>

#### 6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>855</u>	<u>855</u>

#### 7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>–</u>	<u>1</u>

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 8. Trustee remuneration and expenses

No trustees received remuneration during the year.

During the year 2 (2021 - 2), trustees received expenses totaling £Nil,(2021 - £101).

#### 9. Tangible fixed assets

	<b>Plant and machinery £</b>
<b>Cost</b>	
<b>At 1 April 2022 and 31 March 2023</b>	5,400
<b>Depreciation</b>	
At 1 April 2022	1,980
Charge for the year	855
<b>At 31 March 2023</b>	<u>2,835</u>
<b>Carrying amount</b>	
<b>At 31 March 2023</b>	<u>2,565</u>
At 31 March 2022	<u>3,420</u>

#### 10. Stocks

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Raw materials and consumables	<u>1,027</u>	<u>1,027</u>

#### 11. Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	459	2,411
Prepayments and accrued income	–	223
Other debtors	–	198
	<u>459</u>	<u>2,832</u>

#### 12. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	781	252
Accruals and deferred income	540	876
	<u>1,321</u>	<u>1,128</u>

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 13. Deferred income

	2023	2022
	£	£
At 1 April 2022	<u>540</u>	<u>540</u>

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Unrestricted funds	45,562	52,896	(41,850)	56,608
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	<u>186,317</u>	<u>52,896</u>	<u>(41,850)</u>	<u>197,363</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
Unrestricted funds	47,998	25,152	(27,588)	45,562
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	<u>188,753</u>	<u>25,152</u>	<u>(27,588)</u>	<u>186,317</u>

#### Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Ratlingate reserve fund	63,332	–	–	63,332

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
Ratlingate reserve fund	63,332	–	–	63,332

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,565	–	2,565
Current assets	196,119	63,332	259,451
Creditors less than 1 year	(1,321)	–	(1,321)
<b>Net assets</b>	<u>197,363</u>	<u>63,332</u>	<u>260,695</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,420	–	3,420
Current assets	184,025	63,332	247,357
Creditors less than 1 year	(1,128)	–	(1,128)
<b>Net assets</b>	<u>186,317</u>	<u>63,332</u>	<u>249,649</u>

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# **Reivers District Scout Council**

## **Management Information**

**Year ended 31 March 2023**

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**The following pages do not form part of the financial statements.**

# Reivers District Scout Council

## Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	174	150
WSJ Donation	–	40
Grants receivable	880	10,667
	<u>1,054</u>	<u>10,857</u>
<b>Other trading activities</b>		
Camp Site Fees	28,263	11,582
Badge Sales	201	62
Warden Electric	1,448	822
Other	1,603	50
Membership fees	20,327	1,779
	<u>51,842</u>	<u>14,295</u>
<b>Total income</b>	<u>52,896</u>	<u>25,152</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rates and water	659	1,049
Light and heat	4,034	2,409
Repairs and maintenance	3,076	3,066
Insurance	2,543	2,560
Telephone	406	485
Other office costs	27	34
Depreciation	855	855
Cleaning and consumables	2,386	2,369
Sundry	1,924	637
Site improvements	4,240	11,330
Camp fee refund	–	100
Activity Costs	379	432
Group grants	880	339
District Anniversary Dinner deposit	606	200
Membership fees	19,835	1,309
Recruitment campaign	–	414
	<u>41,850</u>	<u>27,588</u>
<b>Total expenditure</b>	<u>41,850</u>	<u>27,588</u>
<b>Net income/(expenditure)</b>	<u>11,046</u>	<u>(2,436)</u>

# Reivers District Scout Council

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

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	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Water	223	505
Light & heat	64	125
Repairs and Maintenance	313	70
Insurance	65	109
Telephone and internet	–	34
Stationery and postage	27	34
Sundry	1,225	125
Camp fee refund	–	100
Activity Costs	379	432
Group grants	880	339
District Anniversary Dinner deposit	606	200
Membership fees	19,835	1,309
Recruitment campaign	–	414
	<u>23,617</u>	<u>3,796</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
Rates & water	436	544
Light & heat	3,970	2,284
Repairs & maintenance	2,763	2,996
Insurance	2,478	2,451
Telephone and internet	406	451
Depreciation	855	855
Cleaning and consumables	2,386	2,369
Sundry	699	512
Site improvements	4,240	11,330
	<u>18,233</u>	<u>23,792</u>
<b>Expenditure on charitable activities</b>	<u>41,850</u>	<u>27,588</u>

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**REIVERS DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520605

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# Accounts

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CHARITY REGISTRATION NUMBER: 520605

**Reivers District Scout Council**  
**Unaudited Financial Statements**  
**31 March 2022**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Reivers District Scout Council

## Financial Statements

Year ended 31 March 2022

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Statement of financial activities	<b>7</b>
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Notes to the financial statements	<b>9</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>
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# Reivers District Scout Council

## Trustees' Annual Report

Year ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Reference and administrative details

**Registered charity name** Reivers District Scout Council

**Charity registration number** 520605

### Principal office

### The trustees

IL Astle  
LS Cooper  
M Crawley  
JE England  
A D Hanson  
D Humes  
CM McHattie  
M Proudfoot

**Independent examiner** Mr RW Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Reivers District Scout Council is a registered charity constituted under the rules of the Scout Association whose governing documents 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.

The District is a trust established under the rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are '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 of proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three Officers of the District Scout Council (Chair, Treasurer and Secretary) together with the District Commissioner, key members of the District Team and others elected or nominated at the Annual General Meeting of the District Scout Council. The committee meets 4 times a year plus an Annual General Meeting and is responsible for the strategic direction, policy development, the admission of adult members and the financial viability of the Charity.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Structure, governance and management *(continued)*

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

The Council operates through two committees:

**Appointments Advisory Committee** for the appointment of leaders and helpers.

**Reivers District Facilities Management Sub Committee** for the day to day oversight of the Ratlingate Camp Site.

### Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems to enable regular report and review of its activities to manage and lessen these risks.

### Going Concern

The Trustees have considered the impact of COVID19 on the activities and operations of the Charity and are satisfied that the going concern basis is appropriate for the preparation of the Annual Report and Accounts for a period beyond 12 months from the date of signing the Annual Report and Accounts due to the net assets position of the Charity and the availability of sufficient cash reserves to meet liabilities as they fall due.

### Objectives and activities

#### 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.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Objectives and activities *(continued)*

#### Main Activities

##### District events

The District Team, led by the District Commissioner, provide a number of activities to supplement those provided locally in the Scout Groups and Explorer Scout Units. These enable young people to experience a wider perspective.

##### Explorer Scout Units (ESUs)

ESUs operating within the District fall within the management of the District and the District Executive has overall responsibility for the finance of the ESUs. The ESUs operate separately administered bank accounts which have not previously been included in the District's Annual Report and Accounts.

Whilst the Executive does not want to become involved in the day to day running of the Explorer Section, it is the responsibility of the District Explorer Scout Commissioner (DESC) to ensure that all Units within the District operate in a prudent manner.

##### Ratlingate

The District owns and manages the Scout Campsite and associated building at Ratlingate, Kirkandrews-on-Eden, Carlisle to promote outdoor activities for Scouting locally and nationally. It is committed to making the site available to other organisations who have similar aims. The District is exploring ways to enhance the use of the site through improving links to the education fraternity.

##### Use of Volunteers

The activities of the Council rely on the use of volunteers who are appointed through an Appointments Advisory Committee. All leaders and helpers are interviewed by the Adult Appointments Advisory Committee and are subject to DBS and Scout HQ checks. All volunteers, including Trustees, are inducted to the organisation and given appropriate training.

##### Public benefit

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.

#### Achievements and performance

##### Youth Programme

It has been a very difficult year for Scouting and providing scouting to our youth members. However a number of groups adapted and overcame these difficulties by providing Scouting online via Zoom calls, through social media and face to face. Although a significant reduction in young people and leaders were recorded in the annual census, since the resumption in face to face Scouting the numbers are increasing again. The District will continue with its recruitment campaign for both young people and adult members in all roles.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Achievements and performance *(continued)*

#### **Ratlingate Campsite**

The Trustees are indebted to the sub-committee for the continued development and promotion of the campsite. Unfortunately, as a result of COVID19 and the restrictions introduced by the UK Government, the site's normal operations and usage have been severely affected. Site income amounted to just £11,582 (2021 £262). However, the site benefited from UK Government grants (COVID19) in the year of £10,667 (2021 £9,669). The Trustees remain confident that normal operations can be fully recommenced as and when restrictions are sufficiently lifted, in line with national guidance issued by the Scout Association.

The District benefits hugely from the Ratlingate Team's dedication and hard work which means that the site has continued to be a good facility and ready to support local Scouting's activities.

The Ratlingate Management Committee are actively engaged in drawing up plans for a significant development of the site's facilities to both improve the offer to Scout users and to attract income

The Committee would also like to thank:

Mr Pete Martin, warden at Ratlingate, for his volunteer work and excellent support as Warden to the facility;

#### **Fundraising**

Whereas every effort is made to encourage events to be self-funding, limited funds are available to the Trustees to use at their discretion.

#### **Financial review**

##### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a prudent level consistent with the need to finance ongoing activity and deal with operational fluctuations in day to day cash flow. Designated funds are held to support members of Scouting of the Reivers District for use at the discretion of the District Scout Council. Restricted funds are held and expended in line with the restrictions placed upon on those funds when received.

##### **Investment Policy**

The District has pursued a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

##### **Principal Funding Sources**

The Charity achieves its income from the following sources:

##### **Ratlingate Campsite Fees**

The Charity receives income for the use of the district campsite which is applied initially for the ongoing management and maintenance of the site. It is currently the policy of the Council to designate any annual surpluses to the improvement and development of the site.

##### **Grants from UK Government**

The Charity seeks and receives grants from UK Government. The Charity received £10,667 (2021 £19,669) under a number of Government COVID19 Grant funding schemes and has continued to receive support post year end.

# Reivers District Scout Council

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

---

### Financial review *(continued)*

#### Grants from Other Organisations

The Charity seeks and receives grants from other grant giving bodies.

During the year, a further donation of £150 was received for Ratlingate from the Carlisle Citadel Welfare Club.

The trustees' annual report was approved on 19 January 2023 and signed on behalf of the board of trustees by:

LS Cooper  
Trustee

# Reivers District Scout Council

## Independent Examiner's Report to the Trustees of Reivers District Scout Council

**Year ended 31 March 2022**

---

I report to the trustees on my examination of the financial statements of Reivers District Scout Council ('the charity') for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr RW Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Reivers District Scout Council

## Statement of Financial Activities

Year ended 31 March 2022

---

		2022		2021
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	10,857	–	10,857
Other trading activities	5	14,295	–	14,295
<b>Total income</b>		<u>25,152</u>	<u>–</u>	<u>25,152</u>
<b>Expenditure</b>				
Expenditure on charitable activities		27,588	–	27,588
<b>Total expenditure</b>		<u>27,588</u>	<u>–</u>	<u>14,278</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(2,436)</u>	<u>–</u>	<u>122,306</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		188,753	63,332	252,085
<b>Total funds carried forward</b>		<u>186,317</u>	<u>63,332</u>	<u>249,649</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 9 to 16 form part of these financial statements.

# Reivers District Scout Council

## Statement of Financial Position

31 March 2022

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	9	3,420	4,275
<b>Current assets</b>			
Stocks	10	1,027	1,027
Debtors	11	2,832	926
Cash at bank and in hand		243,498	246,743
		<u>247,357</u>	<u>248,696</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>1,128</u>	<u>886</u>
<b>Net current assets</b>		<u>246,229</u>	<u>247,810</u>
<b>Total assets less current liabilities</b>		<u>249,649</u>	<u>252,085</u>
<b>Net assets</b>		<u>249,649</u>	<u>252,085</u>
<b>Funds of the charity</b>			
Restricted funds		63,332	63,332
Unrestricted funds		186,317	188,753
<b>Total charity funds</b>	14	<u>249,649</u>	<u>252,085</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 January 2023, and are signed on behalf of the board by:

LS Cooper  
Trustee

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The notes on pages 9 to 16 form part of these financial statements.

# Reivers District Scout Council

## Notes to the Financial Statements

Year ended 31 March 2022

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is c/o Cumbria County Scout Council, Stricklandgate House, 92 Stricklandgate, Kendal, LA9 4PU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	150	150	262	262
WSJ Donation	40	40	–	–
<b>Legacies</b>				
Legacies	–	–	114,305	114,305
<b>Grants</b>				
Grants receivable	10,667	10,667	21,217	21,217
	<u>10,857</u>	<u>10,857</u>	<u>135,784</u>	<u>135,784</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Camp Site Fees	11,582	11,582	262	262
Badge Sales	62	62	–	–
Warden Electric	822	822	–	–
Other	50	50	117	117
Membership fees	1,779	1,779	421	421
	<u>14,295</u>	<u>14,295</u>	<u>800</u>	<u>800</u>

### 6. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>855</u>	<u>1,125</u>

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# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

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#### 7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1</u>	<u>–</u>

#### 8. Trustee remuneration and expenses

No trustees received remuneration during the year.

During the year 2 (2021 - 2), trustees received expenses totaling £Nil,(2021 - £101).

#### 9. Tangible fixed assets

	Plant and machinery £
<b>Cost</b>	
<b>At 1 April 2021 and 31 March 2022</b>	<u>5,400</u>
<b>Depreciation</b>	
At 1 April 2021	1,125
Charge for the year	855
<b>At 31 March 2022</b>	<u>1,980</u>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<u>3,420</u>
At 31 March 2021	<u>4,275</u>

#### 10. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>1,027</u>	<u>1,027</u>

#### 11. Debtors

	2022 £	2021 £
Trade debtors	2,411	–
Prepayments and accrued income	223	728
Other debtors	198	198
	<u>2,832</u>	<u>926</u>

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	252	10
Accruals and deferred income	876	876
	<u>1,128</u>	<u>886</u>

### 13. Deferred income

	2022	2021
	£	£
At 1 April 2021	<u>540</u>	<u>540</u>

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds	47,998	25,152	(27,588)	–	45,562
ESU designated fund	3,894	–	–	–	3,894
Ratlingate designated fund	136,861	–	–	–	136,861
	<u>188,753</u>	<u>25,152</u>	<u>(27,588)</u>	<u>–</u>	<u>186,317</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted funds	53,748	136,584	(14,278)	(128,056)	47,998
ESU designated fund	1,601	–	–	2,293	3,894
Ratlingate designated fund	11,098	–	–	125,763	136,861
	<u>66,447</u>	<u>136,584</u>	<u>(14,278)</u>	<u>–</u>	<u>188,753</u>

# Reivers District Scout Council

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 14. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Ratlingate reserve fund	63,332	—	—	—	63,332

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Ratlingate reserve fund	63,332	—	—	—	63,332

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,420	—	3,420
Current assets	184,025	63,332	247,357
Creditors less than 1 year	(1,128)	—	(1,128)
<b>Net assets</b>	<u>186,317</u>	<u>63,332</u>	<u>249,649</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	4,275	—	4,275
Current assets	185,364	63,332	248,696
Creditors less than 1 year	(886)	—	(886)
<b>Net assets</b>	<u>188,753</u>	<u>63,332</u>	<u>252,085</u>

# **Reivers District Scout Council**

## **Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

# Reivers District Scout Council

## Detailed Statement of Financial Activities

Year ended 31 March 2022

---

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	150	262
WSJ Donation	40	–
Legacies	–	114,305
Grants receivable	10,667	21,217
	<u>10,857</u>	<u>135,784</u>
<b>Other trading activities</b>		
Camp Site Fees	11,582	262
Badge Sales	62	–
Warden Electric	822	–
Other	50	117
Membership fees	1,779	421
	<u>14,295</u>	<u>800</u>
<b>Total income</b>	<u>25,152</u>	<u>136,584</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rates and water	1,049	683
Light and heat	2,409	2,237
Repairs and maintenance	3,066	734
Insurance	2,560	2,666
Telephone	485	529
Other office costs	34	–
Depreciation	855	1,125
Cleaning and consumables	2,369	786
Sundry	637	582
Site improvements	11,330	–
Camp fee refund	100	–
Activity Costs	432	4,936
Gt Corby new group set up costs	339	–
District Anniversary Dinner deposit	200	–
Membership fees	1,309	–
Recruitment campaign	414	–
	<u>27,588</u>	<u>14,278</u>
<b>Total expenditure</b>	<u>27,588</u>	<u>14,278</u>
<b>Net (expenditure)/income</b>	<u>(2,436)</u>	<u>122,306</u>

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# Reivers District Scout Council

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

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	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Water	505	–
Light & heat	125	–
Repairs and Maintenance	70	–
Insurance	109	554
Telephone and internet	34	–
Stationery and postage	34	–
Sundry	125	66
Camp fee refund	100	–
Activity Costs	432	4,936
Gt Corby new group set up costs	339	–
District Anniversary Dinner deposit	200	–
Membership fees	1,309	–
Recruitment campaign	414	–
	<u>3,796</u>	<u>5,556</u>
<b>Activity type 2</b>		
<b><i>Activities undertaken directly</i></b>		
Rates & water	544	683
Light & heat	2,284	2,237
Repairs & maintenance	2,996	734
Insurance	2,451	2,112
Telephone and internet	451	529
Depreciation	855	1,125
Cleaning and consumables	2,369	786
Sundry	512	418
Site improvements	11,330	–
	<u>23,792</u>	<u>8,624</u>
<b>Activity type 3</b>		
<b><i>Activities undertaken directly</i></b>		
Sundry	–	98
	<u>–</u>	<u>98</u>
<b>Expenditure on charitable activities</b>	<u><u>27,588</u></u>	<u><u>14,278</u></u>

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**REIVERS DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520605

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# Accounts

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Reivers District  
Cumbria

# Reivers District Scout Council

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**REGISTERED CHARITY NO. 520605**



We believe in Scouting for All

0845 643 016

[dc@reiversdistrict.org](mailto:dc@reiversdistrict.org)

[www.reiversdistrict.org](http://www.reiversdistrict.org)

**REIVERS DISTRICT SCOUT COUNCIL TRUSTEES**

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**CHARITY REG. NO. 520605**

**SCOUT ASSOCIATION REG NO. 11210**

**PRESIDENT:** Jeff Carson  
**VICE PRESIDENTS:** None appointed

**TRUSTEES EX OFFICIO APPOINTMENT**

Mrs L Cooper	District Commissioner
Mr M Bareham	District Chairman
Vacant	District Secretary
Mr R Siddle	Treasurer
Ms C McHattie	District Youth Commissioner
Mr D Coates	District Explorer Scout Commissioner
Vacant	District Scout Network Commissioner

**MEMBERSHIP OF SUB-COMMITTEES**

Ex Officio All Sub Committees  
Ex Officio All Sub Committees

**ELECTED, NOMINATED AND CO-OPTED**

Mr I Astle	
Mrs M Crawley	
Mr J England	
Mr I Storey	
Mrs M Proudfoot	Chair of Appointments Advisory Committee
Mr I Scott	Chair of Facilities Management Sub Committee

THE COUNTY COMMISSIONERS AND THE COUNTY CHAIRMAN HAVE THE RIGHT OF ATTENDANCE AT DISTRICT MEETINGS.

**CUSTODIAN TRUSTEE:** THE SCOUT TRUST CORPORATION

**BANKERS:** Lloyds Bank plc

**INDEPENDENT EXAMINER:** Mr A Stubbs

**CHARITY COMMISSION CONTACT:** Mr R Siddle

**CORRESPONDENCE ADDRESS OF THE CHARITY**

c/o Cumbria County Scout Council  
Stricklandgate House, 92 Stricklandgate, KENDAL LA9 4PU

THE COUNCIL IS CONSTITUTED UNDER THE RULES OF THE SCOUT ASSOCIATION

## REIVERS DISTRICT SCOUT COUNCIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### **Structure, Governance and Management**

The Reivers District Scout Council is a registered charity constituted under the rules of the Scout Association whose governing documents 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.

The District is a trust established under the rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are '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 of proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three Officers of the District Scout Council (Chair, Treasurer and Secretary) together with the District Commissioner, key members of the District Team and others elected or nominated at the Annual General Meeting of the District Scout Council. The committee meets 4 times a year plus an Annual General Meeting and is responsible for the strategic direction, policy development, the admission of adult members and the financial viability of the Charity.

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

The Council operates through two committees:

***Appointments Advisory Committee*** for the appointment of leaders and helpers.

***Reivers District Facilities Management Sub Committee*** for the day to day oversight of the Ratlingate Camp Site.

#### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and have systems to enable regular report and review of its activities to manage and lessen these risks.

#### **Going Concern**

On 11 March 2020, WHO declared COVID19 a pandemic. In response to COVID19, the UK government introduced immediate restrictions preventing the Charity from fulfilling bookings. With some restrictions being eased or lifted in full, this was insufficient to allow the District to recommence normal operations. However, the Trustees have taken advantage of the Government schemes in place both in the year and post year end and will continue to closely monitor the financial standing of the Charity whilst the pandemic and its effects continue.

The Trustees have considered the impact of COVID19 on the activities and

operations of the Charity and are satisfied that the going concern basis is appropriate for the preparation of the Annual Report and Accounts for a period beyond 12 months from the date of signing the Annual Report and Accounts due to the net assets position of the Charity and the availability of sufficient cash reserves to meet liabilities as they fall due.

## **Objectives and Activities**

### **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.

## **Main Activities**

### **District events**

The District Team, led by the District Commissioner, provide a number of activities to supplement those provided locally in the Scout Groups and Explorer Scout Units. These enable young people to experience a wider perspective.

### **Explorer Scout Units (ESUs)**

ESUs operating within the District fall within the management of the District and the District Executive has overall responsibility for the finance of the ESUs. The ESUs operate separately administered bank accounts which have not previously been included in the District's Annual Report and Accounts.

Whilst the Executive does not want to become involved in the day to day running of the Explorer Section, it is the responsibility of the District Explorer Scout Commissioner (DESC) to ensure that all Units within the District operate in a prudent manner.

### **Ratlingate**

The District owns and manages the Scout Campsite and associated building at Ratlingate, Kirkandrews-on-Eden, Carlisle to promote outdoor activities for

Scouting locally and nationally. It is committed to making the site available to other organisations who have similar aims.

The District is exploring ways to enhance the use of the site through improving links to the education fraternity.

### **Use of Volunteers**

The activities of the Council rely on the use of volunteers who are appointed through an Appointments Advisory Committee. All leaders and helpers are interviewed by the Adult Appointments Advisory Committee and are subject to DBS and Scout HQ checks. All volunteers, including Trustees, are inducted to the organisation and given appropriate training.

### **Public benefit**

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.

## **Achievements and Performance**

### **Youth Programme**

It has been a very difficult year for Scouting and providing scouting to our youth members. However a number of groups adapted and overcame these difficulties by providing Scouting online via Zoom calls, through social media and via emails. Although a significant reduction in young people and leaders were recorded in the annual census, since the resumption in face to face Scouting the numbers are increasing again. The District will continue with its recruitment campaign for both young people and adult members in all roles.

### **Ratlingate Campsite**

The Trustees are indebted to the sub-committee for the continued development and promotion of the campsite. Unfortunately, as a result of COVID19 and the restrictions introduced by the UK Government, the site's normal operations and usage have been severely affected. Site income amounted to just £262 for 2020/21 (£28,854 for 2019/20) a near 100% decrease on the previous year. However, the site benefited from UK Government grants (COVID19) in the year of £19,669. The Trustees remain confident that normal operations can be fully recommenced as and when restrictions are sufficiently lifted, in line with national guidance issued by the Scout Association.

The District benefits hugely from the Ratlingate Team's dedication and hard work which means that the site has continued to be a good facility and ready to support local Scouting's activities.

The Ratlingate Management Committee are actively engaged in drawing up plans for a significant development of the site's facilities to both improve the offer to Scout users and to attract income.

The Committee would also like to thank:

- Mr Pete Martin, warden at Ratlingate, for his volunteer work and excellent support as Warden to the facility;

- Mr Peter Hughes, bookings secretary for Ratlingate, for his continued support administrating bookings and collecting fees.

## **Fundraising**

Whereas every effort is made to encourage events to be self-funding, limited funds are available to the Trustees to use at their discretion. However, the Trustees have sought to provide support for the District at this difficult time and has assisted all Groups and Units in the District in meeting their national capitation liabilities for 2021. The District's own levy on the Groups, Explorer Scout Units and on Ratlingate camp site income has also been waived for 2021.

## **Financial Review**

### **Explorer Scout Units (ESUs)**

The Trustees have resolved to include the accounts of the ESUs in the District's Annual Report and Accounts for 2020/21. The comparatives for 2019/20 have been restated to incorporate the impact of the inclusion of funds operated by the District's ESUs. The change has resulted in the total opening reserves at 1 April 2019 increasing by £1,724.

### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a prudent level consistent with the need to finance ongoing activity and deal with operational fluctuations in day to day cash flow. Designated funds are held to support members of Scouting of the Reivers District for use at the discretion of the District Scout Council. Restricted funds are held and expended in line with the restrictions placed upon on those funds when received.

### **Investment Policy**

The District has pursued a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

### **Principal Funding Sources**

The Charity achieves its income from the following sources:

#### **Legacies**

The Trustees would like to record their sincerest thanks to their former Trustee, the late Mr David Harris Jones, who left the considerable legacy of £114,305 to the Charity with the request that the funds are used for the maintenance and upkeep of the Ratlingate Camp Site. These funds have accordingly been applied to the designated funds for Ratlingate.

#### **Ratlingate Campsite Fees**

The Charity receives income for the use of the district campsite which is applied initially for the ongoing management and maintenance of the site. It is currently the policy of the Council to designate any annual surpluses to the improvement and development of the

site. With effect from the 2011/12 financial year a levy of 3.5% of gross income was charged as site expenditure in respect of an annual contribution to the general activities of the Council. This was waived for 2021/22 (£1,010 for 2020/21), as the site income was almost entirely reliant of Government Grant (COVID19) funding.

### **Grants from UK Government**

The Charity seeks and receives grants from UK Government. For 2020/21 the Charity received £19,669 under a number of Government COVID19 Grant funding schemes and has continued to receive support post year end.

### **Gift Aid**

Explorer Scout Units can be registered for Gift Aid. In the year 2020/21 no claims for Gift Aid were made (2019/20 £890).

### **Grants from Other Organisations**

The Charity seeks and receives grants from other grant giving bodies.

During the year, a further donation of £150 was received for Ratlingate from the Carlisle Citadel Welfare Club.

The Explorer Scout Units seek and receive grants from other grant giving bodies.

During the year, grants were awarded to Arden ESU by PCC Cumbria of £1,548 and to Inglewood ESU by their Parish Council of £100 (2019/20 Arden ESU £464 – Direct Rail Services).

### **Financial Performance**

The results for the year show an overall net surplus of £122,306 (2019/20 £11,135 restated surplus) on total income of £136,585 (2019/20 £39,894 restated). Expenditure related to Ratlingate site improvement totalled £nil (2019/20 £2,258).

The net Ratlingate surplus amounted to £11,457 in the year. In accordance with the policy of the Trustees, the surplus has been credited to the Ratlingate Reserve Designated Fund. As there has been no expenditure on Ratlingate site improvement during 2020/21, there is no matching amount equal to the site improvement expenditure to debit to the Ratlingate Reserve Restricted Fund.

The restricted fund remains standing at £63,332 as at 31 March 2021. Total unrestricted funds at 31 March 2021 have increased to £188,752 (£66,447 restated at 31 March 2020).

The Accounts for the year ended 31 March 2021 have been prepared on an accruals basis in accordance with the applicable Charities SORP.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of

the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the current Charities Act and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. They carry out this duty by scrutiny of prepared accounts at each District Executive meeting.

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared on the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, applicable law and the requirements of the applicable Charities SORP. The legal and administrative information set out on page 1 forms part of this report.

Approved by the Trustees and signed on their behalf by:

 (Chair)

Date:- 21/06/21

## INDEPENDENT EXAMINERS REPORT

I report on the accounts of the Reivers District Council set out on pages 1-13.

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required under the Charities Act 2011 and that an Independent examination is needed.

It is my responsibility to: -

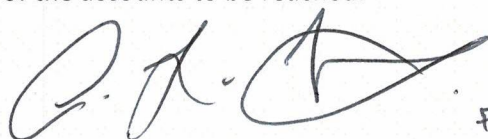
- Examine the accounts under s145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the commission under s145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention.

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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning 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.

### Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



F C M A .

ALAN STUBBS

Cumbria CVS, Shaddongate Community Resource Centre, Shaddongate, Carlisle CA2 5TY

## REIVERS DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	Total 12mths to 31/3/2021	12 Mths to 31/3/2020 restated £'s
		£'s	£'s	£'s	£'s
<b>INCOMING RESOURCES</b>					
<b>Voluntary Income</b>					
Donations		-	-	-	1.00
Legacies		114,305.27	-	114,305.27	-
Gift Aid		-	-	-	-
Collections		-	-	-	-
Grants		-	-	-	-
		<b>114,305.27</b>	<b>-</b>	<b>114,305.27</b>	<b>1.00</b>
<b>Incoming Resources From Charitable Activity</b>					
Membership Fees		(193.50)	-	(193.50)	4,559.89
Training and Activities		-	-	-	1,380.00
Misc		-	-	-	-
Sale of Badges		-	-	-	-
Ratlingate Camp Site Income	3	20,081.21	-	20,081.21	29,425.62
ESU Income	4	2,392.22	-	2,392.22	4,286.40
Other Income		-	-	-	211.00
		<b>22,279.93</b>	<b>-</b>	<b>22,279.93</b>	<b>39,862.91</b>
<b>Investment Income</b>					
Interest Received		-	-	-	30.08
		<b>136,585.20</b>	<b>-</b>	<b>136,585.20</b>	<b>39,893.99</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Voluntary Income</b>					
		-	-	-	-
<b>Charitable Expenditure</b>					
County Levy		1,224.00	-	1,224.00	2,275.00
Training		-	-	-	970.52
Activities Black Lyne Cottage		100.00	-	100.00	100.00
District Events and Support		3,612.27	-	3,612.27	2,300.13
Badge Purchases		-	-	-	-
Room Hire		-	-	-	95.00
Subscriptions		-	-	-	-
Insurance		554.30	-	554.30	201.05
Ratlingate Camp Site Costs	3	8,623.94	-	8,623.94	18,327.58
ESU Costs	4	98.82	-	98.82	4,409.96
Bank Charges		-	-	-	-
Other		66.20	-	66.20	79.47
		<b>14,279.53</b>	<b>-</b>	<b>14,279.53</b>	<b>28,758.71</b>
<b>Governance Costs</b>					
Cost of Executive Meetings		-	-	-	-
		<b>14,279.53</b>	<b>-</b>	<b>14,279.53</b>	<b>28,758.71</b>
<b>Net Incoming (Outgoing - ) Resources</b>					
		<b>122,305.67</b>	<b>-</b>	<b>122,305.67</b>	<b>11,135.28</b>
Transfers Between Funds		-	-	-	961.81
		<b>122,305.67</b>	<b>-</b>	<b>122,305.67</b>	<b>12,097.09</b>
<b>Net Movement on Funds</b>					
<b>Total Funds Brought Forward</b>	restated	66,446.64	63,332.19	129,778.83	117,681.74
<b>Total Funds Carried Forward</b>		<b>188,752.31</b>	<b>63,332.19</b>	<b>252,084.50</b>	<b>129,778.83</b>

**Recognised Gains and Losses**

There were no gains or losses in the year to 31 March 2021 other than those included above.

The NOTES form part of these Financial Statements

## REIVERS DISTRICT SCOUT COUNCIL

## BALANCE SHEET AT 31 MARCH 2021

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	31/3/2021	31/3/2020 restated
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets		4,275.00		4,275.00	-
Investment assets				-	-
		<u>4,275.00</u>	<u>-</u>	<u>4,275.00</u>	<u>-</u>
<b>CURRENT ASSETS</b>					
Stock		1,027.17		1,027.17	1,027.17
Debtors and prepayments	8	925.27		925.27	3,733.65
ESU Cash at bank		3,893.97		3,893.97	3,140.57
Cash at bank		179,316.45	63,332.19	242,648.64	123,733.86
Cash in hand		200.00		200.00	200.00
		<u>185,362.86</u>	<u>63,332.19</u>	<u>248,695.05</u>	<u>131,835.25</u>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
Creditors	9	345.55		345.55	1,136.42
Deferred income	10	540.00		540.00	920.00
		<u>184,477.31</u>	<u>63,332.19</u>	<u>247,809.50</u>	<u>129,778.83</u>
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>					
Creditors				-	-
<b>NET ASSETS</b>		<b>188,752.31</b>	<b>63,332.19</b>	<b>252,084.50</b>	<b>129,778.83</b>
<b>FUNDS</b>					
General	11	47,997.76		47,997.76	53,748.03
- designated	11	3,893.97		3,893.97	1,600.57
Ratlingate	11	136,860.58	63,332.19	200,192.77	74,430.23
		<u>188,752.31</u>	<u>63,332.19</u>	<u>252,084.50</u>	<u>129,778.83</u>

Approved by the Trustees and signed on its behalf by:-

Chair: 

Date: 21/06/21

The notes form part of these financial statements.

## REIVERS DISTRICT SCOUT COUNCIL

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 BASIS OF PREPARATION

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP FRS102);
- and with Accounting Standards
- and with the Charities Act 2011

#### 2 ACCOUNTING POLICIES

##### Funds

Unrestricted funds consist of donations and other income received or generated for use towards the objectives of the Charity without further specified purpose and are available for use as general funds.

The Trustees have the discretion to allocate sums to particular funds as they so wish. Such funds are known as designated funds and remain unrestricted.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support cost.

##### Incoming Resources

##### Donations, Legacies and Fundraising

Income from these sources are recognised in the Statement of Financial Activities in the year to which it relates. In the case of legacies the income is included as soon as its receipt is reasonably assured.

##### Grants

Grants received towards the general objects of the Charity are recognised in full in the Statement of Financial Activities in the year in which they are received. All specific grants received are credited in full to the Statement of Financial Activities in the year of receipt unless they relate to specific future expenditure in which case they are deferred and matched against those future costs.

##### Income from Investments

Bank interest is accounted for when receivable.

##### Deferred Income

On 11 March 2020, WHO declared COVID19 a pandemic. In response to COVID19, the UK government introduced restrictions preventing the Charity from fulfilling bookings. Deposits paid for bookings which cannot be fulfilled as a result will be held in deferred income and only recognised as income if restrictions are lifted and the Charity is able to fulfil the booking. Where bookings can be fulfilled by the Charity, deposits are non-refundable.

##### Resources Expended

##### Charitable Expenditure

Direct charitable expenditure includes all costs associated with the activities of the Charity.

**REIVERS DISTRICT SCOUT COUNCIL****Notes to the Financial Statements for the Year Ended 31 March 2021****2 ACCOUNTING POLICIES (continued)****Tangible Fixed Assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Trustees.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 25% straight line
---------------------	---------------------

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

The Charity has adopted a minimum capitalisation policy of £100 per individual asset.

The Charity owns the land and buildings at Ratlingate, Kirkandrews-on-eden, Carlisle. No value is currently shown in the Balance Sheet as the historic cost is not known and no independent valuation is available. The value to the Council rests in its continued use as an activity centre.

**Stock**

Badges purchased for resale are valued at the lower of cost and net realisable value.

**Value Added Tax**

Value Added Tax incurred on charitable expenditure is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities.

## REIVERS DISTRICT SCOUT COUNCIL

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Ratlingate Income and Expenditure

	12mths to 31/3/2021 £'s	12 Mths to 31/3/2020 £'s
<b>INCOME</b>		
Donations	150.00	150.00
Camp Site Fees	262.00	28,854.00
Badge Sales	-	391.00
Grants - Government grants (COVID19)	19,669.21	-
Other	-	30.62
<b>Total Income</b>	<b>20,081.21</b>	<b>29,425.62</b>
<b>EXPENDITURE</b>		
Depreciation	1,125.00	-
Repairs and maintenance	734.18	2,338.71
Site Improvement	-	2,257.96
Wardens Flat	-	-
Water and Sewage Charges	683.42	2,500.73
Electric	2,165.13	3,405.76
Gas	71.96	189.17
Telephone and internet	528.84	504.16
Cleaning and Consumables	786.20	1,859.12
Insurance	2,111.62	990.32
Advertising and Promotion	-	215.89
Other	417.59	3,055.87
District Levy (3.5% on Gross Income)	-	1,009.89
	<b>8,623.94</b>	<b>18,327.58</b>
<b>Net Surplus (Deficit -)</b>	<b>11,457.27</b>	<b>11,098.04</b>
Ratlingate Fund Balance 31/3/2020	74,430.23	
<b>Transfer To (From -) Ratlingate Designated Funds</b>	125,762.54	
<b>Transfer To (From -) Ratlingate Restricted Funds</b>	-	
<b>Transfer To (From -) Ratlingate Funds</b>	<b>125,762.54</b>	
Ratlingate Fund Balance 31/3/2021	200,192.77	per accounts

## REIVERS DISTRICT SCOUT COUNCIL

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Explorer Scout Units Income and Expenditure - Prior Period Adjustment

The financial statements have been restated to incorporate the impact of the inclusion of funds operated by the District's Explorer Scout Units. The change has resulted in the total opening reserves at 1 April 2019 increasing by £1,724.13.

	12mths to 31/3/2021 £'s	12 Mths to 31/3/2020 £'s
<b>INCOME</b>		
Membership subscriptions	614.80	3,620.20
Less: Membership subscriptions paid on	-	(1,540.00)
Net membership subscriptions retained	614.80	2,080.20
Donations	112.00	-
Gift Aid	-	890.19
Grants	1,548.00	464.00
Fundraising	-	230.00
Other	117.00	622.01
Investment income	0.42	-
<b>Total Income</b>	<b>2,392.22</b>	<b>4,286.40</b>
<b>EXPENDITURE</b>		
Youth programme and activities	79.23	2,621.03
Adult support & training	57.59	15.20
Rent	-	245.00
Printing and photocopying	-	31.98
Contribution to camp costs	(80.00)	749.21
Uniforms	-	689.40
Equipment	-	-
Other	42.00	58.14
District Lewy	-	-
	<b>98.82</b>	<b>4,409.96</b>
<b>Net Surplus (Deficit - )</b>	<b>2,293.40</b>	<b>(123.56)</b>
 ESU Fund Balance 31/3/2020	 1,600.57	
<b>Transfer To (From - ) General Funds</b>	<b>2,293.40</b>	
 ESU Fund Balance 31/3/2021	 3,893.97	 per accounts

## REIVERS DISTRICT SCOUT COUNCIL

## Notes to the Financial Statements for the Year Ended 31 March 2021

	31/3/2021 £	31/3/2020 £
<b>5 TRUSTEE EXPENSES</b>		
No of Trustees who were paid expenses	[ ]	Two
Total amount of expenses paid - travel expenses	[ ]	101.25
<b>6 PAID EMPLOYEES</b>		
The Charity has no directly paid employees.		
<b>7 TANGIBLE FIXED ASSETS</b>		
	<b>Plant and machinery</b>	<b>Total</b>
	£	£
<b>Cost or valuation</b>		
At 1 April 2020	-	-
Additions	5,400.00	5,400.00
Disposals	-	-
At 31 March 2021	<b>5,400.00</b>	<b>5,400.00</b>
<b>Depreciation</b>		
At 1 April 2020	-	-
Charge for the year on owned assets	1,125.00	1,125.00
Disposals	-	-
At 31 March 2021	<b>1,125.00</b>	<b>1,125.00</b>
<b>Net book value</b>		
At 31 March 2021	<b>4,275.00</b>	<b>4,275.00</b>
At 31 March 2020	-	-
The Charity owns the land and buildings at Ratlingate campsite. No value is available.		
	<b>31/3/2021</b>	<b>31/3/2020 restated</b>
	£	£
<b>8 DEBTORS</b>		
Prepayments and Accrued Income	727.52	904.65
Charitable Gift Aid - Tax Recovery	-	-
Other Debtors	197.75	2,829.00
	<b>925.27</b>	<b>3,733.65</b>
<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Trade Creditors	9.59	249.20
Accruals	335.96	887.22
Other Creditors	-	-
	<b>345.55</b>	<b>1,136.42</b>
<b>10 DEFERRED INCOME</b>		
Deposits	540.00	920.00
	<b>540.00</b>	<b>920.00</b>

## REIVERS DISTRICT SCOUT COUNCIL

## Notes to the Financial Statements for the Year Ended 31 March 2021

## 11 FUND DETAILS

	As at 1/4/2020 restated £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31/3/2021 £
<b>General Funds</b>					
<b>Unrestricted Funds</b>	53,748.03	122,305.67		(128,055.94)	47,997.76
	53,748.03	122,305.67	-	(128,055.94)	47,997.76
<b>Designated Funds</b>					
ESU Fund	1,600.57			2,293.40	3,893.97
	1,600.57	-	-	2,293.40	3,893.97
<b>Total General Funds</b>	<b>55,348.60</b>	<b>122,305.67</b>	<b>-</b>	<b>(125,762.54)</b>	<b>51,891.73</b>
<b>Ratlingate Funds</b>					
<b>Designated Funds</b>	11,098.04			125,762.54	136,860.58
	11,098.04	-	-	125,762.54	136,860.58
<b>Restricted Funds</b>					
Ratlingate Reserve Fund	63,332.19				63,332.19
	63,332.19	-	-	-	63,332.19
<b>Total Ratlingate Funds</b>	<b>74,430.23</b>	<b>-</b>	<b>-</b>	<b>125,762.54</b>	<b>200,192.77</b>
<b>Total Funds</b>	<b>129,778.83</b>	<b>122,305.67</b>	<b>-</b>	<b>-</b>	<b>252,084.50</b>