



Reivers District
Cumbria

Reivers District Scout Council

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2020**

REGISTERED CHARITY NO. 520605



We believe in Scouting for All

0845 643 0161

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www.reiversdistrict.org

REIVERS DISTRICT SCOUT COUNCIL TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2020

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
Mr T Thorne	District Youth Commissioner
Mr J Gray	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 D Humes	
Mr I Storey	
Mrs M Proudfoot	Chair of Appointments Advisory Committee
Mr I Scott	Chair of Facilities Management Sub Committee

Mr T Leader has acted as Minutes Secretary whilst the District Secretary has been on Maternity Leave.

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: Mrs V. Young F.C.A.

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 2020

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 restrictions preventing the Charity from fulfilling bookings. The trustees have considered all the available information about the future which is at least but not limited to 12 months from the date when the Annual Report and Accounts are signed. The trustees consider that there are no adjustments required to be made to the carrying amounts of assets and liabilities in the accounts and that the going concern basis continues to be appropriate.

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. These enable young people to experience a wider perspective.

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, and to extend the use for groups who may have significant physical difficulties.

Black Lyne Camping Cottage

We lease the Black Lyne Cottage camping cottage (or bothy) from Forest England. The bothy can accommodate 12 young people plus their leaders and there is some limited rough camping outside.

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 key development in the year is the appointment of a new District Commissioner who is building her core team including a District Youth Commissioner which should make Reivers Scouting more youth focused.

Significant progress has been made with Adult training most notably moving Leaders through the early stages of their appointment. The Wood Badge Café supported by the County lead to the award of 13 Wood Badges as well as validating much other training.

The Annual Census shows a welcome increase in the numbers of Beavers, Cubs and Explorers but overall numbers remain below the peak years of 2016 and 2017.

Leaders have risen well to the closure of face to face Scouting in mid-March by arranging online Section meetings and many planning 'online' camps.

Ratlingate Campsite

The Trustees are indebted to the sub-committee for the continued development and promotion of the campsite. The site has seen continued significant usage. Site income amounted to £28,854 for 2019/20 (£25,029 for 2018/19) an increase of over 15% on the previous year.

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 supporting 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 administering 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. For the year the Trustees, as usual, raised a levy on Ratlingate camp site income as a contribution to District activities and costs.

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. Restricted funds are held to support members of Scouting of the Reivers District for use at the discretion of the District Scout Council.

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. 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 amounted to £1,010 in 2019/20.

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.

Financial Performance

The results for the year show an overall net surplus of £11,258 (2018/19 £1,677 surplus) on total income of £35,608. Expenditure related to Ratlingate site improvement totalled £2,258.

The net Ratlingate surplus amounted to £11,098 in the year. In accordance with the policy of the Trustees, the surplus has been credited to the Ratlingate Reserve Designated Fund. An amount equal to the site improvement expenditure has been debited to the Ratlingate Reserve Restricted Fund. The restricted fund stands at £63,332 as at 31 March 2020.

The Accounts for the year ended 31 March 2020 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 2020. 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:


Mike Bareham (Chair)

04/07/20
Date:-

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.

VALERIE YOUNG FCA

58 St James Road, Carlisle

REIVERS DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2020

	Note	Unrestricted Funds	Restricted Funds	Total 12 mths to 31/03/2020	12 Mths to 31/03/2019
		£'s	£'s	£'s	£'s
INCOMING RESOURCES					
Voluntary Income					
Donations		1.00		1.00	150.00
Gift Aid				-	-
Collections				-	-
Grants				-	-
		1.00	-	1.00	150.00
Incoming Resources From Charitable Activity					
Membership Fees		4,559.89		4,559.89	3,365.06
Training and Activities		1,380.00		1,380.00	-
Misc				-	-
Sale of Badges		-		-	94.00
Ratlingate Camp Site Income	3	29,395.00	30.62	29,425.62	25,264.59
Other Income		211.00		211.00	132.50
		35,545.89	30.62	35,576.51	28,856.15
Investment Income					
Interest Received		30.08	-	30.08	35.24
Total Incoming Resources		35,576.97	30.62	35,607.59	29,041.39
RESOURCES EXPENDED					
Costs of Generating Voluntary Income					
		-		-	-
Charitable Expenditure					
County Levy		2,275.00		2,275.00	1,354.50
Training		970.52		970.52	76.00
Activities Black Lyne Cottage		100.00		100.00	100.00
District Events and Support		2,300.13		2,300.13	24.90
Badge Purchases		-		-	432.00
Room Hire		95.00		95.00	-
Subscriptions		-		-	-
Insurance		201.05		201.05	315.17
Ratlingate Camp Site Costs	3	18,327.58		18,327.58	24,413.46
Bank Charges		-		-	-
Other		79.47		79.47	648.35
		24,348.75	-	24,348.75	27,364.38
Governance Costs					
Cost of Executive Meetings				-	-
Total Resources Expended		24,348.75	-	24,348.75	27,364.38
Net Incoming (Outgoing -) Resources		11,228.22	30.62	11,258.84	1,677.01
Transfers Between Funds		3,219.77	(2,257.96)	961.81	-
Net Movement on Funds		14,447.99	(2,227.34)	12,220.65	1,677.01
Total Funds Brought Forward		50,398.08	65,559.53	115,957.61	114,280.60
Total Funds Carried Forward		64,846.07	63,332.19	128,178.26	115,957.61

Recognised Gains and Losses

There were no gains or losses in the year to 31 March 2020 other than those included above.

The NOTES form part of these Financial Statements

REIVERS DISTRICT SCOUT COUNCIL

BALANCE SHEET AT 31 MARCH 2020

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 31/03/20 £	2019 £
FIXED ASSETS					
Tangible fixed assets				-	-
Investment assets				-	-
		-	-	-	-
CURRENT ASSETS					
Stock		1,027.17		1,027.17	150.00
Debtors and prepayments	7	5,273.65		5,273.65	2,682.50
Deposit Account		-		-	25,879.14
Ratlingate Appeal Account			-	-	25,865.30
Cash at bank		60,401.67	63,332.19	123,733.86	61,913.20
Cash in hand		200.00		200.00	-
		66,902.49	63,332.19	130,234.68	116,490.14
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors	8	1,136.42		1,136.42	532.53
Deferred income	9	920.00		920.00	-
NET CURRENT ASSETS		64,846.07	63,332.19	128,178.26	115,957.61
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR					
Creditors				-	-
NET ASSETS		64,846.07	63,332.19	128,178.26	115,957.61
FUNDS					
General	10	53,748.03		53,748.03	19,654.18
- designated	10	-		-	30,743.90
Ratlingate	10	11,098.04	63,332.19	74,430.23	65,559.53
		64,846.07	63,332.19	128,178.26	115,957.61

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

Chair: 

Date: 02/07/20

The notes form part of these financial statements.

REIVERS DISTRICT SCOUT COUNCIL

Notes To The Financial Statements For The Year Ended 31 March 2020

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.

Tangible Fixed Assets

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 2020

3 Ratlingate Income and Expenditure

	12 Mths to 31/3/2020 £'s	12 Mths to 31/3/2019 £'s
INCOME		
Donations	150.00	200.00
Camp Site Fees	28,854.00	25,029.86
Badge Sales	391.00	-
Other	30.62	34.73
Total Income	29,425.62	25,264.59
EXPENDITURE		
Repairs and maintenance	2,338.71	5,674.46
Site Improvement	2,257.96	4,605.49
Wardens Flat	-	-
Water and Sewage Charges	2,500.73	2,199.68
Electric	3,405.76	3,425.22
Gas	189.17	503.12
Telephone and internet	504.16	441.36
Cleaning and Consumables	1,859.12	3,371.66
Insurance	990.32	1,295.73
Advertising and Promotion	215.89	-
Other	3,055.87	2,020.69
District Levy (3.5% on Gross Income)	1,009.89	876.05
	18,327.58	24,413.46
Net Surplus (Deficit -)	11,098.04	851.13
 Ratlingate Fund Balance 31/03/19	 65,559.53	
 Transfer To (From -) Ratlingate Designated Funds	 11,098.04	
Transfer To (From -) Ratlingate Restricted Funds	(2,227.34)	
Transfer To (From -) Ratlingate Funds	8,870.70	
 Ratlingate Fund Balance 31/03/20	 74,430.23	per accounts

REIVERS DISTRICT SCOUT COUNCIL

Notes To The Financial Statements For The Year Ended 31 March 2020

		TOTAL FUNDS	
		2020	2019
		£	£
4	TRUSTEE EXPENSES		
	No of Trustees who were paid expenses	Two	None
	Total amount of expenses paid - travel expenses	101.25	-
5	PAID EMPLOYEES		
	The Charity has no directly paid employees.		
6	TANGIBLE FIXED ASSETS		
	The Charity owns the land and buildings at Ratlingate campsite. No value is available.		
	There are no other capitalised assets at the present time.		
7	DEBTORS		
	Prepayments and Accrued Income	904.65	-
	Charitable Gift Aid - Tax Recovery	-	-
	Other Debtors	4,369.00	2,682.50
		5,273.65	2,682.50
8	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Trade Creditors	249.20	532.53
	Accruals	887.22	-
	Other Creditors	-	-
		1,136.42	532.53
9	DEFERRED INCOME		
	Deposits	920.00	-
		920.00	-

REIVERS DISTRICT SCOUT COUNCIL

Notes To The Financial Statements For The Year Ended 31 March 2020

10 FUND DETAILS

	As at 1 Apr 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 Mar 2020 £
General Funds					
Unrestricted Funds	19,654.18	11,228.22		22,865.63	53,748.03
	19,654.18	11,228.22	-	22,865.63	53,748.03
Designated Funds					
Capital Account	13,616.07			(13,616.07)	-
Closed Groups Suspense Account	6,350.18	961.81		(7,311.99)	-
Funds in support of Scouting in the District	9,267.95			(9,267.95)	-
Scout Travel Reserve	1,509.70			(1,509.70)	-
	30,743.90	961.81	-	(31,705.71)	-
Total General Funds	50,398.08	12,190.03	-	(8,840.08)	53,748.03
Ratlingate Funds					
Designated Funds	-			11,098.04	11,098.04
	-	-	-	11,098.04	11,098.04
Restricted Funds					
Ratlingate Reserve Fund	39,694.23			23,637.96	63,332.19
Ratlingate Appeal Fund	25,865.30	30.62		(25,895.92)	-
	65,559.53	30.62	-	(2,257.96)	63,332.19
Total Ratlingate Funds	65,559.53	30.62	-	8,840.08	74,430.23
Total Funds	115,957.61	12,220.65	-	17,680.16	128,178.26