



Reivers District
Cumbria

Reivers District Scout Council

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2019**

REGISTERED CHARITY NO. 520605



We believe in Scouting for All

0845 643 0161

dc@reiversdistrict.org

www.reiversdistrict.org



REIVERS DISTRICT SCOUT COUNCIL TRUSTEES

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

CHARITY REG. NO. 520605

SCOUT ASSOCIATION REG NO. 11210

PRESIDENT: Jeff Carson

VICE PRESIDENTS: Vacant

TRUSTEES EX OFFICIO APPOINTMENT

Mr E Ward	District Commissioner (Acting)
Mr T Leader	District Chairman (Acting)
Mrs J Rowe	District Secretary
Mr P J Usher	Treasurer
Mr J Gray	District Explorer Scout Commissioner
Vacancy	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	
Mrs S Doherty	
Mr P Salkeld	
Mr J England	
Mrs M Proudfoot	Chair of Appointments Advisory Committee
Mr I Scott	Chair of Facilities Management Sub Committee

YOUNG PERSON REPRESENTATIVES under 18 (*not Trustees*)

Vacancy
Vacancy

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

CUSTODIAN TRUSTEE:	THE SCOUT TRUST CORPORATION
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BANKERS:	HSBC plc
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INDEPENDENT EXAMINER:	Mrs V. Young F.C.A.
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CHARITY COMMISSION CONTACT:	Mr P J Usher
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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 2019

Structure, Governance and Management

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

The management of the Charity is controlled by the Trustees of the District Scout Council who are appointed in accordance with the rules of the Scout Association. Members of the Executive Committee for the year are shown at page 1.

The Executive Committee meets 4 times a year plus an Annual General Meeting and is responsible for the strategic direction, policy development and the financial viability of the Charity.

The Officers of the Council (Chairman, Secretary and Treasurer) are also Trustees and receive no remuneration.

The Council operates through three 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.

Finance and Fundraising Sub Committee for income generation.

Council

Mr Jeff Carson is the President of the District Scout Council following his election at the AGM in July 2018. The Chair of the Council is held by Mr Tim Leader following the resignation of Mr Chris Southward in January 2019.

We continue to recruit young people aged 18-25 years old to the Executive in line with National Policy.

Training

A continuous training programme is in place to implement and monitor the major changes and many new procedures introduced in recent years. The committee, through the District Commissioner, supports the implementation of these changes.

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

Objectives

The aim of the Scout Association and the District Scout Council is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

This is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The trustees consider that this complies with the duty of public benefit under s.4 of the Charities Act 2011.

The Council owns and manages the Scout Campsite and associated building at Ratlingate, Kirkandrews-on-Eden Carlisle to promote outdoor activities for scouting locally and nationally. Other recognised youth activities also use the site and in fact, plans are being made to improve these links to the education fraternity, and to extend the use for groups who may have significant physical difficulties.

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.

Achievements and Performance

A full review of the year is contained in the District Commissioner's Annual Report presented to the Annual General Meeting.

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 £25,118 for 2018/19 (£25,029 for 2017/18) similar to 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.

We also thank the Wright family for their donation to Ratlingate in 2018/19 and also Carlisle Citadel (B.R.) Welfare Club for their annual donation to Ratlingate. Ratlingate would not be able to exist without a team of dedicated volunteers; the Trustees are also most grateful to this small group of people which has developed this year.

The Committee would also like to thank Pete Martin, warden at Ratlingate, for his volunteer work and excellent support as Warden to the facility.

Black Lyne Camping Cottage

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

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.

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 Ratlingate Appeal Fund which is a reserve for 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 £876 in 2018/19.

Grants from Other Organisations

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

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

Financial Performance

The results for the year show an overall net surplus of £1,677 (2017/18 £10,172 deficit) on total income of £29,041. The deficit in 2017/18 was mainly a result of one-off site development costs to improve the Ratlingate site.

The net Ratlingate surplus amounted to £851 in the year. In accordance with the policy of the Trustees, the surplus has been credited to the Ratlingate Reserve Fund. This fund stands at £65,559 as at 31 March 2019.

The Accounts for the year ended 31 March 2019 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 Charities Act 2011 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 2019. 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:

Tim Leader (Chair)

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 2019

	Note	General Funds £'s	Restricted Funds £'s	Total 12 mths to 31/03/2019 £'s	12 Mths to 31/03/2018 £'s
INCOMING RESOURCES					
Voluntary Income					
Donations		150.00		150.00	1,504.03
Gift Aid				0.00	0.00
Collections				0.00	0.00
Grants				0.00	2,000.00
		150.00	0.00	150.00	3,504.03
Incoming Resources From Charitable Activity					
Capitation Fees		3,365.06		3,365.06	3,778.25
Training and Activities				0.00	190.00
Misc				0.00	0.00
Sale of Badges		94.00		94.00	0.00
Ratlingate Camp Site Income	3	25,264.59		25,264.59	26,868.81
Other Income		132.50		132.50	0.00
		28,856.15	0.00	28,856.15	30,837.06
Investment Income					
Interest Received		35.24	0.00	35.24	12.35
Total Incoming Resources		29,041.39	0.00	29,041.39	34,353.44
RESOURCES EXPENDED					
Costs of Generating Voluntary Income		0.00		0.00	0.00
Charitable Expenditure					
County Levy		1,354.50		1,354.50	1,695.75
Training		76.00		76.00	0.00
Activities Black Lyne Cottage		100.00		100.00	100.00
Other		24.90	0.00	24.90	100.00
Badge Purchases		432.00		432.00	432.00
Room Hire				0.00	0.00
Subscriptions				0.00	0.00
Insurance		315.17		315.17	50.34
Ratlingate Camp Site Costs	3	24,413.46		24,413.46	41,959.13
Bank Charges				0.00	0.00
Other		648.35		648.35	189.20
		27,364.38	0.00	27,364.38	44,526.42
Governance Costs					
Cost of Executive Meetings				0.00	0.00
Total Resources Expended		27,364.38	0.00	27,364.38	44,526.42
Net Incoming (Outgoing -) Resources		1,677.01	0.00	1,677.01	-10,172.98
Transfers Between Funds		-851.13	851.13	0.00	2,695.48
Net Movement on Funds		825.88	851.13	1,677.01	-7,477.50
Total Funds Brought Forward		49,572.20	64,708.40	114,280.60	121,758.10
Total Funds Carried Forward		50,398.08	65,559.53	115,957.61	114,280.60

Recognised Gains and Losses

There were no gains or losses in the year to 31 March 2019 other than those included above.

The NOTES form part of these Financial Statements

REIVERS DISTRICT SCOUT COUNCIL

BALANCE SHEET AT 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 31/03/19 £	2018 £
FIXED ASSETS					
Tangible fixed assets				0.00	0.00
Investment assets				0.00	0.00
		0.00	0.00	0.00	0.00
CURRENT ASSETS					
Stock		150.00		150.00	580.00
Debtors and prepayments	7	2,682.50		2,682.50	7,535.43
Deposit Account		25,879.14		25,879.14	25,843.90
Ratlingate Appeal Account			25,865.30	25,865.30	25,630.57
Cash at bank		61,913.20		61,913.20	58,187.39
Cash in hand				0.00	0.00
		90,624.84	25,865.30	116,490.14	117,777.29
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors	8	532.53		532.53	3,496.69
NET CURRENT ASSETS		90,092.31	25,865.30	115,957.61	114,280.60
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR					
Creditors				0.00	0.00
NET ASSETS		90,092.31	25,865.30	115,957.61	114,280.60
FUNDS					
Unrestricted	9			50,398.08	49,572.20
Restricted	9			65,559.53	64,708.40
		0.00	0.00	115,957.61	114,280.60

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

Chair:
Date:

The notes form part of these financial statements.

REIVERS DISTRICT SCOUT COUNCIL

Notes To The Financial Statements For The Year Ended 31 March 2019

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);
- 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.

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 2019

3 Ratlingate Income and Expenditure

	12 Mths to 31/3/2019 £'s	12 Mths to 31/3/2018 £'s
INCOME		
Donations	200.00	1,142.92
Camp Site Fees	25,029.86	25,118.75
Badge Sales	0.00	445.00
Other	34.73	162.14
Total Income	25,264.59	26,868.81
EXPENDITURE		
Repairs and Site Improvement	10,279.95	25,501.12
Wardens Flat	0.00	571.45
Water and Sewage Charges	2,199.68	2,173.50
Electric	3,425.22	2,516.33
Gas	503.12	519.00
Telephone and internet	441.36	517.07
Cleaning and Consumables	3,371.66	2,363.64
Insurance	1,295.73	1,592.20
Other	2,020.69	5,316.82
District Levy (3.5% on Gross Income)	876.05	888.00
	24,413.46	41,959.13
Net Surplus (Deficit -)	851.13	-15,090.32
Transfer To (From -) Ratlingate Reserve Fund	851.13	
Ratlingate Fund Balance 31/03/19	65,559.43	per accounts

REIVERS DISTRICT SCOUT COUNCIL

Notes To The Financial Statements For The Year Ended 31 March 2019

		TOTAL FUNDS	
		2019	2018
		£	£
4	TRUSTEE EXPENSES		
	No of Trustees who were paid expenses	None	None
	Total amount of expenses paid	0	0
5	PAID EMPLOYEES		
	The Charity has no directly paid employees.		
	The Warden at Ratlingate is provided with accommodation in exchange for site management duties.		
	Other Staff Related Expenditure		
	Cost of warden's accommodation.	0.00	0.00
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	0.00	0.00
	Charitable Gift Aid - Tax Recovery	0.00	369.43
	Other Debtors	2,682.50	7,166.00
		2,682.50	7,535.43
8	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Trade Creditors	532.53	1,800.94
	Other Creditors	0.00	1,695.75
		532.53	3,496.69

REIVERS DISTRICT SCOUT COUNCIL

9 FUND DETAILS

FOR THE YEAR ENDING 31 MARCH 2019

	As at 1 Apr 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 Mar 2019 £
Unrestricted Funds					
General Funds	18,828.30	1,677.01		-851.13	19,654.18
	18,828.30	1,677.01	0.00	-851.13	19,654.18
Designated Funds					
Capital Account	13,616.07				13,616.07
Closed Groups Suspense Account	6,350.18				6,350.18
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	0.00	0.00	0.00	30,743.90
Total Unrestricted and Designated Funds	49,572.20	1,677.01	0.00	-851.13	50,398.08
Restricted Funds					
Ratlingate Appeal Fund	64,708.40	0.00		851.13	65,559.53
	64,708.40	0.00	0.00	851.13	65,559.53
Total Funds	114,280.60	1,677.01	0.00	0.00	115,957.61