



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

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: -

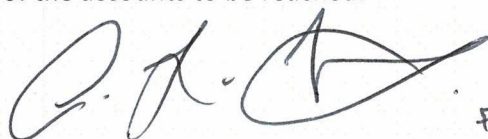
- Examine the accounts under s145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the commission under s145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention.

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.



FCMA.

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
INCOMING RESOURCES					
Voluntary Income					
Donations		-	-	-	1.00
Legacies		114,305.27	-	114,305.27	-
Gift Aid		-	-	-	-
Collections		-	-	-	-
Grants		-	-	-	-
		114,305.27	-	114,305.27	1.00
Incoming Resources From Charitable Activity					
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
		22,279.93	-	22,279.93	39,862.91
Investment Income					
Interest Received		-	-	-	30.08
		136,585.20	-	136,585.20	39,893.99
RESOURCES EXPENDED					
Costs of Generating Voluntary Income					
		-	-	-	-
Charitable Expenditure					
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
		14,279.53	-	14,279.53	28,758.71
Governance Costs					
Cost of Executive Meetings		-	-	-	-
		14,279.53	-	14,279.53	28,758.71
Net Incoming (Outgoing -) Resources					
		122,305.67	-	122,305.67	11,135.28
Transfers Between Funds		-	-	-	961.81
		122,305.67	-	122,305.67	12,097.09
Net Movement on Funds					
Total Funds Brought Forward	restated	66,446.64	63,332.19	129,778.83	117,681.74
Total Funds Carried Forward		188,752.31	63,332.19	252,084.50	129,778.83

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 Funds £	Restricted Funds £	TOTAL FUNDS 31/3/2021 £	31/3/2020 restated £
FIXED ASSETS					
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>
CURRENT ASSETS					
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>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors	9	345.55		345.55	1,136.42
Deferred income	10	540.00		540.00	920.00
NET CURRENT ASSETS		<u>184,477.31</u>	<u>63,332.19</u>	<u>247,809.50</u>	<u>129,778.83</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR					
Creditors				-	-
NET ASSETS		188,752.31	63,332.19	252,084.50	129,778.83
FUNDS					
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
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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
INCOME		
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
Total Income	20,081.21	29,425.62
EXPENDITURE		
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
	8,623.94	18,327.58
Net Surplus (Deficit -)	11,457.27	11,098.04
Ratlingate Fund Balance 31/3/2020	74,430.23	
Transfer To (From -) Ratlingate Designated Funds	125,762.54	
Transfer To (From -) Ratlingate Restricted Funds	-	
Transfer To (From -) Ratlingate Funds	125,762.54	
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
INCOME		
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	-
Total Income	2,392.22	4,286.40
EXPENDITURE		
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	-	-
	98.82	4,409.96
Net Surplus (Deficit -)	2,293.40	(123.56)
ESU Fund Balance 31/3/2020	1,600.57	
Transfer To (From -) General Funds	2,293.40	
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 £
5 TRUSTEE EXPENSES		
No of Trustees who were paid expenses	[]	Two
Total amount of expenses paid - travel expenses	[]	101.25
6 PAID EMPLOYEES		
The Charity has no directly paid employees.		
7 TANGIBLE FIXED ASSETS	Plant and machinery	Total
	£	£
Cost or valuation		
At 1 April 2020	-	-
Additions	5,400.00	5,400.00
Disposals	-	-
At 31 March 2021	5,400.00	5,400.00
Depreciation		
At 1 April 2020	-	-
Charge for the year on owned assets	1,125.00	1,125.00
Disposals	-	-
At 31 March 2021	1,125.00	1,125.00
Net book value		
At 31 March 2021	4,275.00	4,275.00
At 31 March 2020	-	-
The Charity owns the land and buildings at Ratlingate campsite. No value is available.		
	31/3/2021	31/3/2020 restated
	£	£
8 DEBTORS		
Prepayments and Accrued Income	727.52	904.65
Charitable Gift Aid - Tax Recovery	-	-
Other Debtors	197.75	2,829.00
	925.27	3,733.65
9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	9.59	249.20
Accruals	335.96	887.22
Other Creditors	-	-
	345.55	1,136.42
10 DEFERRED INCOME		
Deposits	540.00	920.00
	540.00	920.00

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 £
General Funds					
Unrestricted Funds	53,748.03	122,305.67		(128,055.94)	47,997.76
	53,748.03	122,305.67	-	(128,055.94)	47,997.76
Designated Funds					
ESU Fund	1,600.57			2,293.40	3,893.97
	1,600.57	-	-	2,293.40	3,893.97
Total General Funds	55,348.60	122,305.67	-	(125,762.54)	51,891.73
Ratlingate Funds					
Designated Funds	11,098.04			125,762.54	136,860.58
	11,098.04	-	-	125,762.54	136,860.58
Restricted Funds					
Ratlingate Reserve Fund	63,332.19				63,332.19
	63,332.19	-	-	-	63,332.19
Total Ratlingate Funds	74,430.23	-	-	125,762.54	200,192.77
Total Funds	129,778.83	122,305.67	-	-	252,084.50