

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

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

Reivers District Scout Council

Trustees' Annual Report

Year ended 31 March 2022

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

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

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

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

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	10,857	–	10,857	135,784
Other trading activities	5	14,295	–	14,295	800
Total income		<u>25,152</u>	<u>–</u>	<u>25,152</u>	<u>136,584</u>
Expenditure					
Expenditure on charitable activities		27,588	–	27,588	14,278
Total expenditure		<u>27,588</u>	<u>–</u>	<u>27,588</u>	<u>14,278</u>
Net (expenditure)/income and net movement in funds		<u>(2,436)</u>	<u>–</u>	<u>(2,436)</u>	<u>122,306</u>
Reconciliation of funds					
Total funds brought forward		188,753	63,332	252,085	129,779
Total funds carried forward		<u>186,317</u>	<u>63,332</u>	<u>249,649</u>	<u>252,085</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 9 to 16 form part of these financial statements.

Reivers District Scout Council

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	9	3,420	4,275
Current assets			
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>
Creditors: amounts falling due within one year	12	<u>1,128</u>	<u>886</u>
Net current assets		<u>246,229</u>	<u>247,810</u>
Total assets less current liabilities		<u>249,649</u>	<u>252,085</u>
Net assets		<u>249,649</u>	<u>252,085</u>
Funds of the charity			
Restricted funds		63,332	63,332
Unrestricted funds		186,317	188,753
Total charity funds	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

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

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 £
Donations				
Donations	150	150	262	262
WSJ Donation	40	40	–	–
Legacies				
Legacies	–	–	114,305	114,305
Grants				
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>

Reivers District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Independent examination fees

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

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 £
Cost	
At 1 April 2021 and 31 March 2022	5,400
Depreciation	
At 1 April 2021	1,125
Charge for the year	855
At 31 March 2022	1,980
Carrying amount	
At 31 March 2022	3,420
At 31 March 2021	4,275

10. Stocks

	2022 £	2021 £
Raw materials and consumables	1,027	1,027

11. Debtors

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

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	<u>63,332</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>63,332</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Ratlingate reserve fund	<u>63,332</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>63,332</u>

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	<u>(1,128)</u>	<u>–</u>	<u>(1,128)</u>
Net assets	<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	<u>(886)</u>	<u>–</u>	<u>(886)</u>
Net assets	<u>188,753</u>	<u>63,332</u>	<u>252,085</u>

Reivers District Scout Council

Management Information

Year ended 31 March 2022

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 £
Income and endowments		
Donations and legacies		
Donations	150	262
WSJ Donation	40	–
Legacies	–	114,305
Grants receivable	10,667	21,217
	<u>10,857</u>	<u>135,784</u>
Other trading activities		
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>
Total income	<u>25,152</u>	<u>136,584</u>
Expenditure		
Expenditure on charitable activities		
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>
Total expenditure	<u>27,588</u>	<u>14,278</u>
Net (expenditure)/income	<u>(2,436)</u>	<u>122,306</u>

Reivers District Scout Council

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
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>
Activity type 2		
<i>Activities undertaken directly</i>		
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>
Activity type 3		
<i>Activities undertaken directly</i>		
Sundry	–	98
	<u>–</u>	<u>98</u>
Expenditure on charitable activities	<u><u>27,588</u></u>	<u><u>14,278</u></u>
