CHARITY REGISTRATION NUMBER: 520605

Reivers District Scout Council

Unaudited Financial Statements

31 March 2026

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 2026

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

Reivers District Scout Council

Trustees' Annual Report

Year ended 31 March 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Reivers District Scout Council
Charity registration number	520605
Principal office	

The trustees

H McHattie	(Appointed 1 December 2025)
IL Astle	
A Bradshaw	(Resigned 2 October 2025)
M Crawley	(Resigned 1 December 2025)
A D Hanson	
D Humes	
C Harrison	
CM McHattie	
M Proudfoot	

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

Structure, governance and management

The Reivers District Scout Council is a registered charity constituted under the rules of the Scout Association whose governing documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

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

The District is managed by the Trustee Board, the members of which are 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping of proper accounts and making returns to the Charity Commission as appropriate.

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

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

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

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

Objectives and activities

The purpose of Scouting
Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting
As Scouts we are guided by these values:
Integrity —We act with integrity; we are honest, trustworthy and loyal.
Respect —We have self-respect and respect for others.
Care —We support others and take care of the world in which we live.
Belief —We explore our faiths, beliefs and attitudes.
Co-operation —We make a positive difference; we co-operate with others and make friends.

The Scout Method
Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:
Enjoy what they are doing and have fun
Take part in activities indoors and outdoors
Learn by doing
Share in spiritual reflection
Take responsibility and make choices
Undertake new and challenging activities
Make and live by their Promise.

Main Activities

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

Scout Network
A District network unit which gives youth provision for those aged 18 - 25 years old. This is operated under the District 14-25 Lead, a role to which Mark Hampton has been appointed

Explorer Scout Units (ESUs)
The District operates one ESU being Mission ESU who operate separate bank accounts, but who report to the District trustee board and provide copies of accounts for checking by the Treasurer. The District trustee board has an overall responsibility for these sections. The trustee board is content that the unit is financially stable and being ran in accordance with the Scouts recommendations and guidelines..

Objectives and activities ***(continued)***

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

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

Public benefit
The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

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

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

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

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

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 Trustee Board. Restricted funds are held and expended in line with the restrictions placed upon on those funds when received.

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

Financial review ***(continued)***

Principal Funding Sources
The Charity achieves its income from the following sources:

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

Grants from Other Organisations
The Charity seeks and receives grants from other grant giving bodies. During the year, a further donation of £150 was received for Ratlingate from the Carlisle Citadel Welfare Club.

The trustees' annual report was approved on 24 September 2026 and signed on behalf of the board of trustees by:

A D Hanson
Trustee

Reivers District Scout Council

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

Year ended 31 March 2026

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 2026.

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 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	**4**	150	–	150	3,650
Other trading activities	**5**	52,514	–	52,514	58,236
Investment income	**6**	2,741	–	2,741	7,014
Total income		55,405	–	55,405	68,900
Expenditure					
Expenditure on charitable activities		52,463	–	52,463	172,077
Total expenditure		52,463	–	52,463	172,077
Net income/(expenditure) and net movement in funds		2,942	–	2,942	(103,177)
Reconciliation of funds					
Total funds brought forward		105,067	63,332	168,399	271,576
Total funds carried forward		108,009	63,332	171,341	168,399

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

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

Reivers District Scout Council

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**10**	1,082	1,443
Current assets			
Stocks	**11**	1,027	1,027
Cash at bank and in hand		171,526	211,046
		172,553	212,073
Creditors: amounts falling due within one year	**12**	2,294	45,117
Net current assets		170,259	166,956
Total assets less current liabilities		171,341	168,399
Net assets		171,341	168,399
Funds of the charity			
Restricted funds		63,332	63,332
Unrestricted funds		108,009	105,067
Total charity funds	**14**	171,341	168,399

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2026, and are signed on behalf of the board by:

A D Hanson
Trustee

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

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.

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.

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.

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.

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 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	150	150	150	150
Grants				
Grants receivable	–	–	3,500	3,500
	150	150	3,650	3,650

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Fundraising events	556	556	644	644
Camp Site Fees	25,067	25,067	33,821	33,821
Badge Sales	267	267	99	99
Warden Electric	1,297	1,297	1,462	1,462
Other	3,371	3,371	212	212
Membership fees	21,956	21,956	21,998	21,998
	52,514	52,514	58,236	58,236

6. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	2,741	2,741	7,014	7,014

7. Net income/(expenditure)

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

	2026 £	2025 £
Depreciation of tangible fixed assets	361	481

8. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1	–

9. Trustee remuneration and expenses

No trustees received remuneration during the year.

10. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2025 and 31 March 2026	5,400
Depreciation	
At 1 April 2025	3,957
Charge for the year	361
At 31 March 2026	4,318
Carrying amount	
At 31 March 2026	1,082
At 31 March 2025	1,443

11. Stocks

	2026 £	2025 £
Raw materials and consumables	1,027	1,027

12. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	1,754	44,577
Accruals and deferred income	540	540
	2,294	45,117

13. Deferred income

	2026 £	2025 £
At 1 April 2025	540	540

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
Unrestricted funds	(35,688)	55,405	(52,463)	(32,746)
ESU designated fund	3,894	–	–	3,894
Ratlingate designated fund	136,861	–	–	136,861
	105,067	55,405	(52,463)	108,009

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

Restricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
Ratlingate reserve fund	63,332	–	–	63,332

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

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	1,082	–	1,082
Current assets	109,221	63,332	172,553
Creditors less than 1 year	(2,294)	–	(2,294)
Net assets	108,009	63,332	171,341

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

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

Reivers District Scout Council

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Donations	150	150
Grants receivable	–	3,500
	150	3,650
Other trading activities		
Fundraising events	556	644
Camp Site Fees	25,067	33,821
Badge Sales	267	99
Warden Electric	1,297	1,462
Other	3,371	212
Membership fees	21,956	21,998
	52,514	58,236
Investment income		
Bank interest receivable	2,741	7,014
Total income	55,405	68,900
Expenditure		
Expenditure on charitable activities		
Rates and water	822	975
Light and heat	3,052	7,187
Repairs and maintenance	9,274	4,338
Insurance	1,996	2,175
Telephone	326	314
Other office costs	6	15
Depreciation	361	481
Cleaning and consumables	316	1,478
Sundry	4,765	2,791
Site improvements	5,490	128,992
Activity Costs	1,223	1,291
Membership fees	24,832	22,040
	52,463	172,077
Total expenditure	52,463	172,077
Net income/(expenditure)	2,942	(103,177)

Reivers District Scout Council

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Insurance	94	94
Stationery and postage	6	15
Sundry	3,503	2,427
Activity Costs	1,223	1,291
Membership fees	24,832	22,040
	29,658	25,867
Activity type 2		
Activities undertaken directly		
Rates & water	822	975
Light & heat	3,052	7,187
Repairs & maintenance	9,274	4,338
Insurance	1,902	2,081
Telephone and internet	326	314
Depreciation	361	481
Cleaning and consumables	316	1,478
Sundry	1,262	364
Site improvements	5,490	128,992
	22,805	146,210
Expenditure on charitable activities	52,463	172,077