Charity registration numbers : 520617
Scouting Association registration number: 11200

Scouts
Cumbria

Cumbria County Scout Council

Annual Report and Financial Statements

for the year ended 31st March 2026

Cumbria County Scout Council

Contents (continued)

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

Cumbria County Scout Council

Reference and Administrative Details

Trustees	Martin Porter, County Chair Alan Clark, Treasurer Eddie Ward, Lead Volunteer Ben Walker, Youth Lead Volunteer Josh Musgrave, Elected Member Carolyn Otley, Elected Member Angus Beechley, Youth Lead Volunteer acted to 5 November 2025 Rebecca Coates, Elected Member Derek Gilfillan, Elected Member Liam Edgley, Co-opted Member acted from 23 September 2025 Dave Mason, Co-opted Member acted from 5 November 2025
Charity Registration Number	520617
Principal Office	Stricklandgate House 92 Stricklandgate Kendal Cumbria LA9 4PU
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants and Statutory Auditors Lowther House Lowther Street Kendal Cumbria LA9 4DX
Solicitors	Brockbanks Solicitors 44 Duke Street Whitehaven Cumbria CA28 7NU
Bankers	HSBC Bank Plc 64 Highgate Kendal Cumbria LA9 4TQ

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2026.

Objectives and activities

Objects and aims

The objectives of the County are as a unit of the Scout Association.

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.

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County
Supporting Districts
Providing events to support the Youth Programme
Providing Adult Training and Activity Training
Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report (continued)

Achievements and performance

Summary of the main achievements of the charity during the year

2025-26 was a successful year for Cumbria Scouts, characterised by growing membership, high-profile opportunities for young people, strengthened volunteer leadership, and continued delivery of adventurous activities across the county. Our focus remained on providing young people with skills for life, supporting volunteers, and ensuring Scouting remains accessible and relevant within our communities.

The year began in April 2025 with a number of significant events. Great Tower hosted a visit by HRH The Princess of Wales and Chief Scout Dwayne Fields, alongside members of 1st Ulverston Scouts. This high-profile occasion showcased the positive experiences available through Scouting and highlighted the contribution our young people make to society. During the same period, participants were selected for Cumbria Scouts' first county-led international experience for many years, a visit to Vässarö, Sweden, scheduled for summer 2026. The expedition is being led by two young adult volunteers aged 21, demonstrating the capability, commitment and leadership potential of our younger volunteers when provided with appropriate support and opportunities.

The County also strengthened its relationship with our President, the Lord-Lieutenant of Cumbria, Alex Scott, through discussions on the role that voluntary organisations can play in supporting communities and civil society throughout the county.

Cumbria Scouts continued to be represented at national events. Our County Youth Lead, Ben Walker, and District Programme Lead Chloe Harrison accompanied eight young people, representing every district in the county, to the Colonel's Review of Trooping the Colour. Participation in such events provides memorable experiences and reinforces the role Scouting plays in developing active and engaged citizens.

Volunteers across Cumbria continue to make a substantial contribution to local communities, collectively providing in excess of one million pounds of voluntary service each year. Their dedication remains fundamental to the success and sustainability of Scouting across the county.

A key priority throughout the year was the completion of the Scout Association's new Safety Learning requirements. Cumbria Scouts became the first county in the United Kingdom to achieve full compliance, reflecting our commitment to providing a safe, positive and well-governed environment for all young people and adult volunteers.

The County Water Activity Team remained active throughout the year and successfully secured funding to replace and expand equipment resources. This investment will enable more young people to access high-quality water-based activities and adventurous experiences safely.

July saw the successful delivery of Dragnet, our annual event for Explorer Scouts and Scout Network members. The event once again sold out and attracted participants from across the United Kingdom, including a team travelling from Paris. The continued popularity of Dragnet reflects both the quality of the programme offered and the outstanding commitment of the volunteers who organise and deliver it each year.

Cumbria County Scout Council

Trustees' Report (continued)

Towards the end of 2025, 1st Cockermouth Scout Group received The King's Award for Voluntary Service. This prestigious national honour is the highest award given to local voluntary groups and recognises the exceptional contribution the group has made to its community. The trustees congratulate all involved in this significant achievement.

Membership growth continued to be a positive feature of the year. Census data recorded in January 2026 showed total youth membership had increased to 3,051, representing the fifth consecutive year of growth. Demand for Scouting remains strong, with more than 330 young people on waiting lists across the county. Supporting local groups to recruit, retain and develop adult volunteers therefore remains a key strategic priority.

Recognising the importance of effective local leadership, the County delivered a support and development day for Group Lead Volunteers, helping to strengthen leadership capacity and encourage the sharing of good practice across districts.

We also launched a partnership with Fibrus Broadband in support of the Digital Citizen Badge, helping young people develop an understanding of digital technology and responsible online participation.

In March 2026, hundreds of Cub Scouts from across Cumbria celebrated the 110th anniversary of Cub Scouting through a major event at Beamish, providing young people with an engaging opportunity to celebrate the anniversary.

The County welcomed two new District Lead Volunteers during the year: Michael Lucas in South West Lakes District and Josh Musgrave in Western Lakes District. Their appointments strengthen local leadership and support the continued development of Scouting opportunities across the county.

We were also delighted to welcome three new Cumbria Scouts Ambassadors: Luke Jackson, Harrison Ward and Mike Zeller. The trustees are grateful for the advocacy, profile and support provided by all our ambassadors in helping to promote the benefits of Scouting throughout Cumbria.

Young people across all sections continued to achieve a wide range of awards and recognitions. We were particularly pleased to see Connor Beck achieve the prestigious King's Scout Award, joining a distinguished group of the movement's highest achievers.

Cumbria Scouts also continued to support the delivery of The Duke of Edinburgh's Award. During the year, young people achieved:

- 6 Gold Awards
- 28 Silver Awards
- 17 Bronze Awards

These awards reflect significant commitment, resilience and personal development by the young people involved and remain an important element of the opportunities that Scouting provides.

Overall Review

The trustees consider 2025-26 to have been a highly successful year. Membership continued to grow, significant programme opportunities were delivered, volunteer leadership was strengthened and young people benefited from a wide range of experiences, achievements and adventures. Looking ahead, the trustees remain focused on supporting sustainable growth, increasing volunteer capacity, reducing waiting lists and ensuring that even more young people across Cumbria are able to benefit from Scouting.

Financial review

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Principal funding sources

The principal sources of funding for the County are:
Annual Levy on all Young People
Grants
Income from investments
Gifts, Donations and Legacies

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Trustee Board considers cash flow requirements.

Financial instruments

Objectives and policies

The Charity’s activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity’s activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Credit risk

The Charity’s principal financial assets are bank balances and cash, trade and other receivables, and investments.
The Charity’s credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the Scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant Scout leaders and their Scouts to reach their targets within the necessary timeframes.

Structure, governance and management

Nature of governing document

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye-laws of the Association and the Policy, Organisation and Rules (POR) of The Scout Association.

The County is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the POR of The Scout Association.

Organisational structure

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

The Trustee Board comprises: a Chair, Treasurer, County Lead Volunteer, County Youth Lead Volunteer, members nominated by the County Lead Volunteer in consultation with the County Chair, and members elected by the County Scout Council. The Trustee Board meets at least 4 times each year.

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Trustee Board business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Risk and Internal Control

The County Trustee Board has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures**. All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.

- **Damage to the building, property and equipment**. The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

- **Injury to leaders, helpers, supporters and members**. The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.

- **Reduced income**. The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.

- **Unauthorised expenditure**. Limits on spending commitments by Lead Volunteers and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Trustee Board. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Trustee Board depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Cumbria County Scout Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 4 August 2026 and signed on its behalf by:

....
Martin Porter
Trustee

....
Eddie Ward
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the trustees on my examination of the accounts of Cumbria County Scout Council for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Cumbria County Scout Council's accounts 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 Cumbria County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Date:............................

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted £	Restricted £	Total 2026 £
Income and Endowments from:				
Donations and legacies	2	35,405	1,490	36,895
Charitable activities	3	47,513	49,978	97,491
Investment income	4	7,808	-	7,808
Other income		142	-	142
Total income		90,868	51,468	142,336
Expenditure on:				
Charitable activities	5	(82,476)	(31,907)	(114,383)
Total expenditure		(82,476)	(31,907)	(114,383)
Net income		8,392	19,561	27,953
Gross transfers between funds		(3,777)	3,777	-
Net movement in funds		4,615	23,338	27,953
Reconciliation of funds				
Total funds brought forward		586,793	-	586,793
Total funds carried forward	20	591,408	23,338	614,746

The notes on pages 14 to 32 form an integral part of these financial statements.

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2026 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		34,612	-	34,612
Charitable activities		55,552	5,661	61,213
Investment income	4	7,902	-	7,902
Other income		48	-	48
Total income		98,114	5,661	103,775
Expenditure on:				
Charitable activities		(84,309)	(6,905)	(91,214)
Total expenditure		(84,309)	(6,905)	(91,214)
Net income/(expenditure)		13,805	(1,244)	12,561
Gross transfers between funds		2,400	(2,400)	-
Net movement in funds		16,205	(3,644)	12,561
Reconciliation of funds				
Total funds brought forward		570,588	3,644	574,232
Total funds carried forward	20	586,793	-	586,793

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 20.

Cumbria County Scout Council

(Registration number: 520617)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	13	254,288	247,606
Investments	14	171,297	166,336
		425,585	413,942
Current assets			
Stocks	15	5,486	4,816
Debtors	16	47,831	77,169
Investments	17	82,747	81,706
Cash at bank and in hand	18	218,527	163,600
		354,591	327,291
Creditors: Amounts falling due within one year	19	(165,430)	(154,440)
Net current assets		189,161	172,851
Net assets		614,746	586,793
Funds of the charity:			
Restricted income funds			
Restricted funds	20	23,338	-
Unrestricted income funds			
Unrestricted funds		591,408	586,793
Total funds	20	614,746	586,793

The financial statements on pages 11 to 32 were approved by the trustees, and authorised for issue on 4 August 2026 and signed on their behalf by:

....
Martin Porter
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated 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 stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and legacies;				
County Levy	14,600	-	14,600	13,194
Donations from individuals	1,805	1,490	3,295	1,418
Grants, including capital grants;				
Westmorland & Furness Council Grant	10,000	-	10,000	10,000
Cumberland Council Grant	-	-	-	10,000
Cumbria Community Fund - Fibrus	2,000	-	2,000	-
Cumbria Community Fund	1,000	-	1,000	-
Leslie Sell Charitable Trust	2,000	-	2,000	-
Kendal & District Lions	1,000	-	1,000	-
English Sports Council	3,000	-	3,000	-
	35,405	1,490	36,895	34,612

The trustees are grateful for all donations and financial assistance received, from both individuals and organisations, in support of Scouting in Cumbria.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Badge sales	13	-	13	389
Facilities income: Ennerdale	29,629	-	29,629	38,421
Roverway: Fundraising & other support	-	-	-	5,661
Jamboree: Fundraising & other support	-	17,555	17,555	-
Vassaro: Fundraising and other support	-	32,423	32,423	-
Sectional activities	17,871	-	17,871	16,742
	47,513	49,978	97,491	61,213

4 Investment income

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Interest receivable and similar income;			
Interest receivable on bank deposits	7,808	7,808	7,902

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cost of badges and neckers sold	12	-	12
Facilities expenditure: Ennerdale	35,185	-	35,185
Depreciation of Program team equipment	1,123	-	1,123
Jamboree and international expenditure	-	21,680	21,680
Vassaro expenditure	-	10,227	10,227
Sectional activities and support costs	26,152	-	26,152
Leader training	3,916	-	3,916
Depreciation of Ennerdale equipment	786	-	786
Loss on disposals of Program team equipment	55	-	55
Support costs	11,997	-	11,997
Governance costs	3,250	-	3,250
Total for 2026	82,476	31,907	114,383
Total for 2025	84,309	6,905	91,214

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

	Activity undertaken directly £	Activity support costs £	2026 £	2025 £
Cost of badges and neckers sold	12	-	12	260
Facilities expenditure: Ennerdale	35,185	-	35,185	39,714
Depreciation of Ennerdale equipment	1,123	-	1,123	673
Jamboree and international expenditure	21,680	-	21,680	769
Vassaro expenditure	10,227	-	10,227	-
Roverway expenditure	-	-	-	6,136
Section activities and support costs	26,152	-	26,152	26,056
Leader training	3,916	-	3,916	2,468
Depreciation of Program team equipment	786	-	786	143
Loss on disposals of Program team equipment	55	-	55	-
Support costs	-	11,997	11,997	11,765
Governance costs	-	3,250	3,250	3,230
	99,136	15,247	114,383	91,214

Governance costs and support costs are shown in more detail in note 6.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Independent Examiner’s remuneration	2,142	2,142	2,040
AGM expenses	673	673	592
Travel and subsistence	435	435	598
	3,250	3,250	3,230

Support costs:	**2026**	**2025**
	£	**£**
Staff Costs	7,261	7,655
Insurance	609	572
County Office costs	2,029	2,007
Cost of meetings	139	133
Printing, postage, stationery and telephone	321	347
Software costs	529	413
Other miscellaneous expenses	567	415
Legal fees	297	-
Bank charges	24	68
Depreciation of office equipment	80	155
Loss on disposals of office equipment	141	-
	11,997	11,765

7 Government grants

In 2025 Cumberland Council and Westmorland & Furness Council both provided a grant to support the development and infrastructure to enable the charity to support the personal development of members. In 2026 a grant was provided by Westmorland & Furness Council however no grant was forthcoming from Cumberland Council. Cumberland Council has agreed to continue its support Cumbria Scouts for the year ended 31st March 2027.

The amount of grants recognised in the financial statements was £10,000 (2025 - £20,000).

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2026 £	2025 £
Depreciation of fixed assets	1,989	971

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Clark
£547 (2025: £714) of expenses were reimbursed to Alan Clark during the year.

Eddie Ward
£4,440 (2025: £2,709) of expenses were reimbursed to Eddie Ward during the year.

Josh Mcleod
£Nil (2025: £150) of expenses were reimbursed to Josh Mcleod during the year.

Josh Musgrave
£15 (2025: £Nil) of expenses were reimbursed to Josh Musgrave during the year.

Rebecca Coates
£874 (2025: £Nil) of expenses were reimbursed to Rebecca Coates during the year.

Angus Beechley
£Nil (2025: £73) of expenses were reimbursed to Angus Beechley during the year.

Ben Walker
£499 (2025: £388) of expenses were reimbursed to Ben Walker during the year.

Derek Gilfillan
£909 (2025: £57) of expenses were reimbursed to Derek Gilfillan during the year.

Travel and out of pocket expenses amounting to £7,284 (2025 - £4,091) have been reimbursed to 6 Trustees (2025 - 6 Trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £957 for the year (2025 - £1,134).

10 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	7,216	7,614
Pension costs	45	41
	7,261	7,655

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2026 No	2025 No
Administrator	1	1

1 (2025 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £45 (2025 - £41).

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2026 £	2025 £
Other fees to examiners		
Examination-related assurance services	2,142	2,040
Taxation compliance services	324	310
	2,466	2,350

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Program Team equipment £	Facilities equipment £	Total £
Cost					
At 1 April 2025	237,500	6,492	29,642	11,227	284,861
Additions	-	-	9,617	-	9,617
Disposals	-	(5,345)	(5,594)	-	(10,939)
At 31 March 2026	237,500	1,147	33,665	11,227	283,539
Depreciation					
At 1 April 2025	-	6,033	28,734	2,488	37,255
Charge for the year	-	80	786	1,123	1,989
Eliminated on disposals	-	(5,204)	(4,789)	-	(9,993)
At 31 March 2026	-	909	24,731	3,611	29,251
Net book value					
At 31 March 2026	237,500	238	8,934	7,616	254,288
At 31 March 2025	237,500	459	908	8,739	247,606

Revaluation

The campsite at Ennerdale was revalued at open market value by Andrew C M Thompson MRICS, RICS Registered Valuer on behalf of Bell Ingram LLP on 1st November 2022.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £455,518 (2025 - £455,518).

14 Fixed asset investments

	2026 £	2025 £
Other investments	171,297	166,336

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 April 2025	166,336	166,336
Additions	4,961	4,961
At 31 March 2026	171,297	171,297
Net book value		
At 31 March 2026	171,297	171,297
At 31 March 2025	166,336	166,336

15 Stock

	2026 £	2025 £
Stocks on hand	5,486	4,816

16 Debtors

	2026	2025
	£	£
Trade debtors	41,857	73,439
Prepayments and accrued income	4,900	1,825
Other debtors	1,074	1,905
	47,831	77,169

17 Current asset investments

	2026	2025
	£	£
Cash deposits	82,747	81,706

18 Cash and cash equivalents

	2026	2025
	£	£
Cash on hand	24	126
Cash at bank	3,503	2,474
Short-term deposits	215,000	161,000
	218,527	163,600

19 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	9,664	2,220
Other taxation and social security	262	118
Payments on account	3,965	4,820
Other creditors	128,020	124,100
Accruals	23,519	23,182
	165,430	154,440

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

20 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted funds					
General					
Accumulated reserve	117,161	56,040	(42,725)	(19,588)	110,888
Designated					
Boat fund	300	-	-	1,087	1,387
Funded equipment	-	-	-	8,329	8,329
Ennerdale Camp Site Fund	237,500	-	-	-	237,500
Ennerdale Improvements	91,709	29,628	(36,308)	-	85,029
International	63,605	-	-	(3,605)	60,000
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	1,518	5,200	(3,443)	-	3,275
Grassrooots fund	-	-	-	10,000	10,000
	469,632	34,828	(39,751)	15,811	480,520
Total unrestricted funds	586,793	90,868	(82,476)	(3,777)	591,408
Restricted funds					
World Scout Jamboree 2027	-	19,045	(21,680)	3,609	974
Vassaro 2026	-	32,423	(10,227)	168	22,364
Total restricted funds	-	51,468	(31,907)	3,777	23,338
Total funds	586,793	142,336	(114,383)	-	614,746

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
Accumulated reserve	99,949	54,654	(37,632)	190	117,161
Designated					
Boat fund	300	-	-	-	300
Ennerdale Camp Site Fund	237,500	-	-	-	237,500
Other tangible fixed assets	253	-	(63)	(190)	-
Ennerdale Improvements	93,676	38,420	(40,387)	-	91,709
International	61,205	-	-	2,400	63,605
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	2,705	5,040	(6,227)	-	1,518
	470,639	43,460	(46,677)	2,210	469,632
Total unrestricted funds	570,588	98,114	(84,309)	2,400	586,793
Restricted					
World Scout Jamboree 2023	3,168	-	(768)	(2,400)	-
Roverway 2024	476	5,661	(6,137)	-	-
Total restricted funds	3,644	5,661	(6,905)	(2,400)	-
Total funds	574,232	103,775	(91,214)	-	586,793

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Ennerdale improvements - for planned improvements of facilities.

The International fund is primarily to assist with cash flow arrangements for scouts attending international events.

Development initiatives are for County wide initiatives to develop scouting.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The Roverway 2024 Fund represents monies raised through grants, donations and fundraising towards the sending of a patrol of eight Cumbria scouts to the Roverway in Norway in summer 2024. This is a restricted fund.

The 26th World Scout Jamboree 2027 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 36 to the Jamboree in Poland in 2027. This is a restricted fund.

The Vässäro 2026 Fund represents monies raised through grants, donations and fundraising towards the sending a party of thirty two Cumbria Explorer Scouts to the Vässäro Scout Centre in Sweden in summer 2026. This is a restricted fund.

The grassroots fund is to assist with building the foundations for sustainable growth, deeper inclusion, and lasting community impact, bringing the national vision of Scouting to life in every corner of Cumbria.

Operating reserve is money set aside to cover uncertainties relating to future income.

The accumulated reserve represents the remaining undesignated unrestricted funds.

21 Analysis of net assets between funds

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2026 £
Tangible fixed assets	843	253,445	-	254,288
Fixed asset investments	-	171,297	-	171,297
Current assets	260,998	67,257	26,336	354,591
Current liabilities	(150,953)	(11,479)	(2,998)	(165,430)
Total net assets	110,888	480,520	23,338	614,746

	Unrestricted funds General £	Unrestricted funds Designated £	Total funds at 31 March 2025 £
Tangible fixed assets	1,367	246,239	247,606
Fixed asset investments	-	166,336	166,336
Current assets	257,272	70,019	327,291
Current liabilities	(141,478)	(12,962)	(154,440)
Total net assets	117,161	469,632	586,793

22 Related party transactions

There were no related party transactions in the year.

2025 Roll of Honour

Appendix 1

Duke of Edinburgh Award Recipients

GOLD

Jonathan Downes	Caitlin Hamer	Jasmine Parker	Joseph Sanders
Mitchel Tarbitt	Freya Wood		

SILVER

Aoife Beck	Luke Black	Frederick Bradley	Macy Cheeseman
Taylor Dawson	Matthew Edwards	Emily Finn	Neve Finn
Lewis Fox	George Freeman	Jacob Griffiths	Isobel Hamilton
Tommy Hardy	Samuel Jackson	Alex Kerridge	Luke Mycroft
Rebecca Nicols	Eve Richardson	Thomas Sheridan	Amelia Shires
Sophie Smith-Jackson	Samuel Stevenson	Tom Thorp	Skye Watson
Izzy Weetman	Dylan West	Noah Whitehead	Harrison Yates

BRONZE

Phoebe Bell	Poppy Blackett	Freya Bloomer	April Campbell
Jayden Corey	Bethany Jones	Keziah Lewis	Max Lynch
Jake Martin	Olly Nicholson	Elijah Peck	Archie Ramsay
Jacob Sanders	Caleb Thornton	Joshua Thornton	Peter Wayman
Erin White			

2025 Roll of Honour

Appendix 1 (continued)

Awards issued between

1 January 2025 to 31 December 2025
(Updated 29 June 2026)

Award	Date	Awardee	District
Award for Merit	01/11/2025	Richard Fox	Eden
Award for Merit	01/11/2025	Richard Robinson	Eden
Award for Merit	01/11/2025	Belinda Fox	Eden
Award for Merit	01/11/2025	David Ripley	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Alexandra Heape	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Angela Haslam	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Aukje Noorman	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Charles Roncoli	Eden
Chief Scout's Commendation for Good Service	01/11/2025	David Pickersgill	Eden
Chief Scout's Commendation for Good Service	01/11/2025	David Rawle	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Emma Pattinson	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Fiona Shore	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Helen Witheridge	Eden
Chief Scout's Commendation for Good Service	01/11/2025	James Johnson	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Laura Sanders	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Mark Ainsworth	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Martin Richter	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Matthew Gibb	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Matthew Orrison	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Michael Capstick	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Rachel Pimblett	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Richard Daykin	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Stephen Farthing	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Stuart Bland	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Trudi Ford	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Catherine Hart	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Gary Pimblett	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Jonathon Winter	Eden
Chief Scout's Commendation for Good Service	01/11/2025	Philip Newport	Eden
Award for Merit	01/02/2025	Ewan Blair	Kentdale
Award for Merit	31/07/2025	Karen Cowgill	Kentdale
Bar to the Award for Merit	30/04/2025	Paul Braithwaite	Kentdale
Award for Merit	01/11/2025	Yvonne Martin	North Fells
Chief Scout's Commendation for Good Service	30/04/2025	Shaun Payne	North Fells
Silver Acorn	01/11/2025	Steve Binyon	North Fells
Award for Merit	01/02/2025	Andrew Hanson	Reivers
Chief Scout's Commendation for Good Service	30/04/2025	Mark Hampton	Reivers

2025 Roll of Honour

Appendix 1 (continued)

Awards issued between

1 January 2025 to 31 December 2025
(Updated 29 June 2026)

Award	Date	Awardee	District
Award for Merit	01/02/2025	Gillian Hughes	South West Lakes
Award for Merit	01/02/2025	Michael Lucas	South West Lakes
Award for Merit	01/02/2025	Trevor Hughes	South West Lakes
Bar to the Award for Merit	30/04/2025	Christine Harper	South West Lakes
Chief Scout's Commendation for Good Service	31/07/2025	Alice Bosanko	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2025	Annette Garforth	South West Lakes
Chief Scout's Commendation for Good Service	30/04/2025	David Faben	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2025	Jonah Kent	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2025	Leah Albion	South West Lakes
Chief Scout's Commendation for Good Service	30/04/2025	Mary Horton	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2025	Paul Gomersall	South West Lakes
Chief Scout's Commendation for Good Service	30/04/2025	Philip White	South West Lakes
Silver Acorn	01/02/2025	Jane Thatcher	South West Lakes
Award for Merit	31/07/2025	Elizabeth Norton	Western Lakes
Chief Scout's Commendation for Good Service	31/07/2025	Clare Bethwaite	Western Lakes
Chief Scout's Commendation for Good Service	01/11/2025	David Smallman	Western Lakes
Chief Scout's Commendation for Good Service	01/11/2025	John Smallman	Western Lakes
Chief Scout's Commendation for Good Service	01/11/2025	Nicola Burton	Western Lakes
Chief Scout's Commendation for Good Service	01/11/2025	Rebecca James	Western Lakes
Silver Wolf	01/08/2025	Colin Illman	Western Lakes

Grassroots Scheme

Appendix 2

Why Cumbria Scouts is establishing a Grassroots Fund.

Across the UK, Scouting is entering a new strategic chapter, one shaped by young people, rooted in inclusion, and focused on ensuring that every young person can find a place to belong. The emerging “Place to Belong” strategy to 2035 makes clear that our ambition is not simply to sustain Scouting, but to grow it, deepen its impact, and strengthen the communities we serve.

At the heart of this strategy is a simple truth: Scouting works best at the grassroots. It is in local groups, meeting in village halls, community centres and schools, where young people build friendships, develop resilience, and gain the skills they need for life. The national vision, to empower more young people through adventure and shared values, can only be realised if local Scouting is accessible, inclusive, and well-supported.

Cumbria presents both a powerful opportunity and a distinct challenge within this context. As a largely rural and geographically dispersed county, many communities face barriers to participation, whether that is limited local provision, travel distances, economic disadvantage, or a shortage of adult volunteers. At the same time, these are precisely the communities where Scouting can have the greatest impact: building confidence, connection, and aspiration among young people who may otherwise have fewer opportunities.

The new Scout Strategy places strong emphasis on growth, inclusion, and reaching underserved communities. It calls on us to expand our movement so that it better reflects society and ensures that more young people, particularly those in areas of deprivation or isolation, can benefit from Scouting.

For Cumbria, this means going beyond maintaining existing groups. It requires intentional investment in creating new provision, strengthening fragile sections, and removing barriers to participation.

This is why we are establishing the **Cumbria Scouts Grassroots Fund**.

The purpose of the Grassroots Fund is to enable local volunteers to respond to local need, quickly, effectively, and with confidence. Rather than a one-size-fits-all approach, it recognises that the challenges faced by a small rural group in West Cumbria may differ from those in Barrow or Eden. By putting flexible funding directly into the hands of those closest to their communities, we empower leaders to take practical steps that unlock growth and inclusion.

This might include:

- Starting new sections in areas with waiting lists or no provision
- Supporting groups to recruit and train new volunteers
- Providing equipment or resources to deliver a high-quality, adventurous programme
- Reducing financial barriers for young people facing hardship
- Piloting new approaches to reach underrepresented communities

In doing so, the Grassroots Fund directly supports the core pillars of the new strategy. It strengthens the **Programme** by enabling more adventurous, inclusive activities. It invests in **Volunteering** by giving leaders the tools and support they need to succeed. And crucially, it contributes to building **stronger, better-connected communities**, one of the key long-term outcomes for Scouting.

There is also a deeper strategic imperative. Scouting's own evidence shows that its greatest strength lies in its local presence, the ability to identify and respond to the needs of young people within their community.

However, without targeted support, these local foundations can struggle to grow or even sustain themselves, particularly in areas facing social or economic pressure. The Grassroots Fund is an investment in resilience: ensuring that local Scouting not only survives but thrives.

Ultimately, this is about equity of opportunity. The new Scout Strategy challenges us to ensure that where a young person lives should not determine whether they can access Scouting. In Cumbria, delivering on that ambition requires deliberate, localised action, and the resources to make it possible.

The Grassroots Fund is therefore more than a financial mechanism. It is a statement of intent: that Cumbria Scouts is committed to putting young people first, backing its volunteers, and unlocking Scouting in every community, no matter how rural, remote or under-resourced.

By investing at the grassroots, we are building the foundations for sustainable growth, deeper inclusion, and lasting community impact, bringing the national vision of Scouting to life in every corner of Cumbria.