

# CAMBRIDGE DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1046049

## Details

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Other names	CAMBRIDGE SOUTH DISTRICT SCOUT COUNCIL, CAMBRIDGE DISTRICT SCOUTS
Status	Registered
Legal form	Other
Registered	1995-04-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Scout Centre Chesterton Primary School Green End Road Cambridge CB4 1RW
Phone	07501256057
Email	<a href="mailto:cc-contact@cambridgescouts.org.uk">cc-contact@cambridgescouts.org.uk</a>
Website	<a href="http://www.cambridgescouts.org.uk">www.cambridgescouts.org.uk</a>

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL INTELLECTUAL SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND INTERNATIONAL COMMUNITIES.

**Activities:** Scouting activities for young people within Cambridge

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People

## Geography

- **Area of benefit:** CAMBRIDGE CITY SOUTH OF THE RIVER CAM PLUS THE VILLAGES OF FENDITTON AND FULBOURN.
- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,137	£58,715	-	-
2024-03-31	£65,726	£73,947	-	-
2023-03-31	£62,508	£72,662	-	-
2022-03-31	£43,060	£31,398	-	-
2021-03-31	£31,631	£17,500	-	-

## Trustees

Name	Role	Appointed
<b>George William Adams Devine</b>	Chair	2023-06-01
Colin Stuart Sills		2018-09-27
Geoff Oliver		2016-09-17
Hon Kee Lau		2025-03-28
Lee Mason		2025-01-14
Philip Anthony Garrett		2021-03-10
ROBERT PAIN		2021-03-10
Richard Glenn Hames		2024-09-29
SUSAN FANNING		2016-09-12
Yassar Mustafa		2024-09-29

**CAMBRIDGE DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1046049

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# Accounts

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# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2025

### Trustees' Annual Report

The Trustees are pleased to present their report for the period 1 April 2024 to 31 March 2025.

### Reference and administration details

**Charity name:** Cambridge District Scout Council

**Registered Charity Number:** 1046049

**Scout District Number:** 10001386

**Principal address:** Cambridge Scout Centre, Green End Road, Cambridge. CB4 1RW

### Trustees

The names of the Trustees who managed the activities of the charity during the year and up to the date of this report, and who served for the whole period unless otherwise stated, are as follows:

Trustee	Role(s)
George Devine	District Chair
Christine Mackey	District Treasurer (resigned 31 March 2025)
Hon Kee Lau (Keith Lau)	District Treasurer (co-opted 1 April 2025)
William Holliday	District Lead Volunteer until 30 <sup>th</sup> September 2024
Chris Ward	District Lead Volunteer 1 <sup>st</sup> October 2024 to 13 <sup>th</sup> January 2025
Lee Mason	District Lead Volunteer from 14th January 2025
Robert Pain	Trustee
Philip Garrett	Trustee
Colin Sills	Trustee
Richard Hames	Trustee
Yassar Mustafa	Trustee
Geoff Oliver	Trustee
Susan Fanning	Trustee

The role of District Administrator has been provided by Joanne McGowan, Administrator of the Cambridgeshire County Scout Council. The District pays the Cambridgeshire County Scout Council for this service.

### Advisers

The principal bankers of the District during this year have been:

Barclays plc, Cambridge

Lloyds Bank plc, Chesterton Road and Sidney Street, Cambridge

### Independent Examiner

Nigel Poulter

32 West Street

Over

Cambs

CB24 5PL

# **Cambridge District Scout Council**

## **Report and accounts for the year ending 31 March 2025**

### **Structure, governance and management**

#### **Governing document**

The District'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 of The Scout Association.

#### **How the Charity is constituted**

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

The Council adopted the Policy Organisation and Rules (POR) published by The Scout Association March 2024.

#### **Trustee Selection Method**

The Trustee Board adopted an open selection process for its trustees from the 2024 Annual General Meeting. Trustees are appointed at the Annual General Meeting to serve for 1, 2 or 3 years each. They may then be re-appointed following the open selection process and may continue on the Trustee Board for a maximum of nine consecutive years under POR.

The Trustee Board continues to act collectively on behalf of Cambridge District Scout Council. The Council is in turn registered as a Charity with the Charity Commission.

#### **Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouts is a national movement, open to young people aged 4-25 and adult volunteers. Appointments are confirmed through the joining process applicable to their role.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, members are guided by the values of:

- 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 cooperate with others and make friends.

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

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2025**

#### **Management of the District**

Composition of the Scout District, reflecting changes made by The Scouts to team structures and roles titles from 28 November 2024:

The District is led by the District Lead Volunteer (formerly District Commissioner) supported by District Appointments as below:

- District Youth Lead (position vacant)
- District Leadership Team members
- District Team Leads for Programme, Volunteering Development, 14-24 years and Support
- Group Lead Volunteers (formerly Group Scout Leaders)

#### **Governance**

The Trustee Board is a team of volunteers who work together, as charity trustees, to make sure Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance. Effective Trustee Board governance helps our volunteers deliver fantastic programmes that give young people skills for life.

In doing so, the Trustee Board supports the District Leadership team's development of Scouting through the provision of activities to support individual Scout groups and Squirrels, Beavers, Cubs and Scouts. Explorers, are designated a District section and as such the District has broader responsibility for those sections including oversight of funding.

The Trustee Board meets approximately every three months and receives reports from the District Lead Volunteer, District Treasurer and its sub-committees. The Trustees, including officers, receive no remuneration and they and others who support the Scouting activities of the District do so as volunteers, with there being no cost to the District for the time committed.

From 28 November 2025, all Trustees are required to complete mandatory learning modules within 6 months of joining. The modules include Safety, Safeguarding, Creating inclusion and Being a Trustee in Scouts.

#### **The District Scout Council**

Is the electoral body which supports Scouting in the district. It is the body to which the Trustee Board is accountable.

#### **Risks and internal control**

The major risks to which the charity are exposed have been reviewed and where appropriate actions taken to mitigate those risks. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, which include requiring two signatories for all payments and maintenance of comprehensive insurance policies believed sufficient to ensure the insurable risks in relation to premises and significant items of equipment are covered.

#### **Public Benefit statement**

The Trustees consider that the District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community charity headings.

#### **Achievements and performance**

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2025**

#### **Trustees' Report on the activities of the charity (year ended 31 March 2025)**

Cambridge District Scouts continues to grow, with a 2.5% increase from 1537 (2024) to 1,537 (2025) in the numbers of Young People. A comparison with pre-covid figures shows a significant growth of approximately 10%.

We have a waiting list of 450+ Young People which is a small decrease from 2024 when we had over 500 Young People waiting for places in scouting.

Thank you to the 445 adult volunteers that make Cambridge an excellent place to experience Scouting and to teach our Young People Skills for Life.

Transformation continues to take place, with our volunteers getting used to the new structure. With a new District Team in place, we can move forward positively with the correct support network in place. The 14-24 years Team is an area we continue to need more support for.

District led activities continue to thrive, with a Programme Team now in place for the Younger Sections. Thank you to Debbie Rosier, Sue Fanning, Andrew Davison & Greg Harewood for all of their efforts linking to Programme.

Nights Away events are continuing to return to their pre-covid strength, with the excellent support of our Nights Away Approval Team. Deb Thomas, in particular, works tirelessly to support this approval process to enable some many Young People experience Nights Away events. There is also excellent support from Dave Woollard linking to Nights Away Permit Applications. Thank you also to all the volunteers who give up their time for Nights Away Events, such an important part of our Programme.

Looking forward, we have exciting plans for 2026 and beyond. The sale of the Perne Road HQ after the year end provides a strong financial backing to our future plans. The Finance Team have spent a lot of time ensuring the funds we acquired from the sale are placed in high interest accounts, to ensure we earn interest while decisions are made on what to do with the funds going forward. The consultation, headed up by the Funds Panel, is so important for Leaders & Volunteers to have a voice in how District should move forward with these funds. Thank you to both of these teams.

The District Leadership Team agreed a provisional interest in the Dernford Nook Campsite Project. Discussion will be ongoing with Tom Hartley and it's really important we analyse this project in the correct way, looking at barriers and assessing the relationship between the workload and the positives that this project potentially has.

Scouting will also be returning to our District HQ, with Ukrainian Scouts (members of PLAST) set to meet in the HQ from October 2025. This is a real positive for the HQ.

The District Team look forward to seeing you in the upcoming year

#### **Financial Review**

##### **Reserves policy**

The trustees have reviewed the level of general reserves necessary to fund the ongoing activities of the Trustee Board. This has been assessed as being the amount to approximately cover the general expenditure of the District, excluding expenditure for sections activities which are self-funding, for the period of one year, plus a further amount as contingency for possible unforeseen costs in relation to District premise and to enable continued support for the development of Scouting in the

## Cambridge District Scout Council Report and accounts for the year ending 31 March 2025

district. This equates to approximately £25,000. For this purpose, general reserves exclude amounts held by Sections which are designated for forthcoming activities and amounts set aside for specific future events such as jamborees.

These reserves held as 31 March 2025 comprised £73,952 in the general fund net of section balances. The Trustee Board is continuing to review the deployment of funds in supporting of Scouting whilst being mindful of the need to retain sufficient funds to help mitigate risks.

The Trustee Board will continue to be pro-active in finding additional funds should the level of the general fund fall below the level commensurate with maintaining the financial stability of the District.

### Investment policy

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.


### Approval of the Trustee's Report and accounts

This report, including the financial statements, was approved by the Trustees on 23<sup>rd</sup> September 2025 and has been signed on their behalf by:



Mr G Devine (Chair)

4<sup>th</sup> October 2025.



Mrs Christine Mackey (Treasurer)

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

**Financial Statements for the year ending 31 March 2025**

**Statement of Financial Activities for the year ending 31 March 2025**

	Note	31st March 2025		Total	31st March
		Unrestricted Funds	Restricted income Funds		2024
		£	£	£	£
<b>Incoming Resources</b>					
Voluntary income	3	1,362	–	1,362	1,346
Investment income	3	9,701	–	9,701	9,521
Incoming resources from charitable activities	3	51,075	–	51,075	54,859
<b>Total incoming resources</b>		<b>62,137</b>	<b>–</b>	<b>62,137</b>	<b>65,726</b>
<b>Resources expended</b>					
Charitable activities	4	(49,702)	–	(49,702)	(66,009)
Investment costs	4	(800)	–	(800)	(800)
Governance costs	4,5	(8,213)	–	(8,213)	(7,138)
<b>Total resources expended</b>		<b>(58,715)</b>	<b>–</b>	<b>(58,715)</b>	<b>(73,947)</b>
<b>Net movement in funds</b>		<b>3,422</b>	<b>–</b>	<b>3,422</b>	<b>(9,846)</b>
Funds brought forward		104,073	–	104,073	113,919
Funds carried forward		107,495	–	107,495	104,073

**Balance sheet for the year ending 31 March 2025**

	Note	31/03/2025		Total	31/03/2024
		Unrestricted Funds	Restricted income Funds		Total
		£	£	£	£
<b>Current assets</b>					
Debtors	7	6,948	–	6,948	15,837
Cash at bank and in hand			–		
Current accounts	9	41,424	–	41,424	121,322
Deposit account		60,812	–	60,812	36,746
National Savings account			–		353
<b>Total cash at bank and in hand</b>		<b>102,235</b>	<b>–</b>	<b>102,235</b>	<b>158,421</b>
<b>Total current assets</b>		<b>109,184</b>	<b>–</b>	<b>109,184</b>	<b>174,258</b>
Creditors - amount falling due	8	(1,688)	–	(1,688)	(70,186)
<b>Unrestricted funds</b>	<b>12</b>	<b>107,495</b>	<b>–</b>	<b>107,495</b>	<b>104,073</b>
<b>Restricted funds</b>	<b>11</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total funds</b>		<b>107,495</b>	<b>–</b>	<b>107,495</b>	<b>104,073</b>

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2025

### Notes to the accounts for the year ending 31 March 20245

#### 1. Basis of presentation

The accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102))
- Accounting Standards, and
- Charities Act 2011

#### 2. Accounting policies

##### 2.1 Recognition of Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources, and
- The monetary value can be measured with sufficient reliability

##### 2.2 Incoming resources with related expenditure

When incoming resources have related expenditure, the Incoming resources and related expenditure are reported gross in the SoFA.

##### 2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

##### 2.4 Donated services or facilities

Donated services or facilities are only included in Incoming resources (with an equivalent amount in resources expended) where the benefits to the charity is reasonably quantifiable, measureable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 2.5 Gifts in kind

Gifts in kind are accounted for as reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as Incoming resources when receivable.

##### 2.6 Volunteer Help

The value of any voluntary help received is not included in the financial statements.

##### 2.7 Investment Income

Investment income is included in the SoFA when receivable.

##### 2.8 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### 2.9 Governance costs

Governance costs include any costs such as preparing and examining the statutory accounts, the cost of Trustee meetings, general administration and the costs of any legal advice to trustees on governance and constitutional matters.

**2.10 Grants payable without performance conditions**

These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grants which remain in the control of the charity.

**2.11 Property assets**

Tangible fixed assets comprising freehold and leasehold property are recognised as historic cost. The District does not revalue such assets for accounting purposes.

**2.12 Amounts held on behalf of groups that have closed**

The accounts include amounts held on behalf of groups that have closed. When a group closes, funds are transferred to the District in accordance with the Policy, Organisation and Rules of the Association. Such funds are then held by District, either for use by a re-formed group where this is considered likely or for the development of Scouting within the District generally, at the discretion of the District Trustee Board.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

**3. Analysis of Incoming Resources**

	31/03/2025	31/03/2024
	£	£
<b>Voluntary Income</b>		
Membership fees receivable	77,369	69,934
Less memberships fees element payable to Cambridge Scout Council	(77,369)	(69,934)
Gift Aid	1,362	1,346
<b>Total voluntary income</b>	<u>1,362</u>	<u>1,346</u>
<b>Investment Income</b>		
Interest received	701	526
Investment property income	8,999	8,996
<b>Total investment income</b>	<u>9,701</u>	<u>9,521</u>
<b>Incoming resources from charitable activities</b>		
Hire of HQ	1,690	2,706
Fees for training		-
District activities	58	46
Explorer activities (excluding gift aid)	32,520	36,243
Scout section activities	1,733	4,710
Cub section activities	12,613	2,924
Beaver section activities		1,627
Squirrel section activities	360	241
Sale of Badges	1,400	1,316
Other income	417	513
Income to be held for 10th Cambridge	285	4,533
<b>Total income from charitable activities</b>	<u>51,075</u>	<u>54,859</u>
<b>Total incoming resources</b>	<u><b>62,137</b></u>	<u><b>65,726</b></u>

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

**4. Analysis of resources expended**

	31/03/2025	31/03/2024
	£	£
Charitable activities		
Whole District camps	-	-
Other District events and activities	-	-
Hardship funds and support to new groups	450	1,223
Jamboree Grants	-	-
Leader Recruitment	-	4,544
Payments on behalf of Units	924	503
Equipment and clothing	-	-
Badges and awards	896	914
Electricity and gas	824	679
HQ Fire and Security	1,346	1,647
HQ Cleaning and caretaking	1,226	2,352
Communications	-	132
Business rates HQ	120	123
Building works HQ	614	3,463
Bank and Just Giving Charges	77	104
Sundry	243	-
Explorer activities	31,370	37,299
Phoenix activities correction	3,449	-
Scout section activities	1,572	4,488
Cub section activities	6,211	3,804
Beaver section activities	34	361
Squirrel section activities	311	-
Expenses paid on behalf of 10th Cambridge (Girton)	36	4,373
	<u>49,702</u>	<u>66,009</u>
Investment Costs		
Investment property resident's association and ground rent	800	800
	<u>800</u>	<u>800</u>
Governance costs		
Insurance	2,154	1,858
District Secretary service	5,839	5,035
Appointment Committee	-	-
District Team Expenses	220	245
Total Governance costs	<u>8,213</u>	<u>7,138</u>
Total resources expended	<u>58,715</u>	<u>73,947</u>

**5. Expenses and fees**

The trustees do not receive any payment for acting as trustees of the charity.

The examiner received no remuneration for the independent examination of the accounts.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

**6. Property Assets**

On closure of 54<sup>th</sup> Cambridge Scout Group, the Group's former HQ at Green Road, Cambridge and a leasehold flat at Regatta Court, Cambridge were transferred to the District at nil cost. The building at Green End Road is now used as District HQ, and the flat continues to be let on a short-term tenancy to generate income to support the activities of the District. No valuation of the premises have been obtained.

**7. Debtors**

	31/03/2025	31/03/2024
	£	£
Debts due from Groups	2,171	11,330
Prepayments by us and other debts	4,778	4,508
<b>Total</b>	<b>6,948</b>	<b>15,838</b>

**8. Creditors: amounts falling due within one year**

	31/03/2025	31/03/2024
	£	£
Membership payable to Cambridge County Scout Council	-	69,934
Other creditors (People we owe) and deferred income	1,688	252
<b>Total</b>	<b>1,688</b>	<b>70,186</b>

**9. Section balances**

	31/03/2025	31/03/2024
	£	£
District Explorer Units not attached to Groups	15,568	16,506
Scouts	383	222
Cubs	18,732	12,330
Beavers	5,426	5,460
Squirrels	290	241
<b>Total</b>	<b>40,399</b>	<b>34,758</b>

**10. Commitments to expenditure at year-end**

There are no commitments to expenditure at 31<sup>st</sup> March 2025

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

**11. Restricted Income funds**

There are currently no restricted funds held.  
 The District holds no restricted endowment funds

**12. Unrestricted funds**

Fund name	Fund balance Brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
Harry Thomson and Claude Wa	1,163	-	1,163	-
Jamboree Fund	1,821	1,163	-	2,984
General Fund	101,088	62,137	58,715	104,511
<b>Total unrestricted funds</b>	<b>104,073</b>	<b>63,301</b>	<b>59,878</b>	<b>107,495</b>

**13. Funds of joint arrangements not included in the accounts**

	31/03/2025	31/03/2024
	£	£
Joint Liaison Committee	11,812	13,264

The District has a pro-rata interest in the freehold of the former Scout Shop premises at Perne Road, Cambridge, based on the declared census numbers in the preceding year. The Cambridge District participates in the Joint Liaison alongside Craft Hill District which manages the site. The amounts above do not include a valuation of the Perne Road property, are the total assets and not the share that might be attributable to the District.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

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

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2025**

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

I report on the accounts of the District for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 to 13.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for the year (under Section 144 of the Charities Act 2011 (the Charity Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145)(h) of the Charity Act) and
- To state whether matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements  
To keep accounting records in accordance the Section 130 of the Charities Act and  
To prepare accounts which accord with the accounting records and comply with the  
accounting requirement of the Charities Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of  
the accounts to be reached.

N M Poulter

N M Poulter

Date 4/14/25

**CAMBRIDGE DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1046049

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# Accounts

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# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2024

### Trustees' Annual Report

The Trustees are pleased to present their report for the period 1 April 2023 to 31 March 2024.

### Reference and administration details

**Charity name:** Cambridge District Scout Council

**Registered Charity Number:** 1046049

**Scout District Number:** 10001386

**Principal address:** Cambridge Scout Centre, Green End Road, Cambridge. CB4 1RW

### Trustees

The names of the Trustees who managed the activities of the charity during the year and up to the date of this report, and who served for the whole period unless otherwise stated, are as follows:

Trustee	Role(s)
<b>Ex-officio members</b>	
George Devine	District Chair from 1 <sup>st</sup> June 2023
Joanne McGowan	District Secretary
Christine Mackey	District Treasurer
William Holliday	District Lead Volunteer
David Jonathan Lalor	District Explorer Scout Lead Volunteer from 12 <sup>th</sup> December 2022
<b>Nominated and Elected Members</b>	
Robert Pain	Scouter
Philip Garrett	Scouter
Colin Sills	Scouter
Jeremy Racher	Scouter
Peter Bullen	Scouter
Geoff Oliver	Scouter
Susan Fanning	Scouter

The role of District Secretary has been provided by Joanne McGowan, Secretary of the Cambridgeshire County Scout Council. The District pays the Cambridgeshire County Scout Council for this service.

### Advisers

The principal bankers of the District during this year have been:

Barclays plc, Cambridge

Lloyds Bank plc, Chesterton Road and Sidney Street, Cambridge

The Scout Association Short Term Investment Service, Gilwell Park, Chingford (This service closed during the year and the money was transferred into one of the District Lloyds accounts)

# **Cambridge District Scout Council**

## **Report and accounts for the year ending 31 March 2024**

### **Structure, governance and management**

#### **Governing document**

The District'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 of The Scout Association.

#### **How the charity is constituted**

The District is a trust established under its rules which are common to all Scouts. The Scout Association and District are Public Benefit Entities.

#### **Appointment of Trustees**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. All trustees are subject to annual appointment at the District AGM and, once appointed, serve until the following AGM.

#### **Management of the District**

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

The Trustee Board exists to support the District activities which are intended to support the development of Scouting within Cambridge District and to support individual Scout groups. This includes a number of activities mandated by the Scout association, for example leader appointments, as well as provision of support to Squirrels, Beavers, Cubs and Scouts. Explorers, are designated a District section and as such the District has broader responsibility for those sections including in respect of funding. In undertaking activities and their management of the District, the Trustees has regard to the Charity Commissions guidance on public benefit.

The Trustee Board meets approximately every three months and receives reports from the District Lead Volunteer, Treasurer and from representatives of each section. The Trustees, including officers, receive no remuneration and they and others who support the Scouting activities of the District do so as volunteers, with there being no cost to the District for the time committed.

#### **Risks and internal control**

The major risks to which the charity are exposed have been reviewed and where appropriate actions taken to mitigate those risks. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, which include requiring two signatories for all payments and maintenance of comprehensive insurance policies believed sufficient to ensure the insurable risks in relation to premises and significant items of equipment are covered.

#### **Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouts is a national movement, open to young people aged 4-25 and adults whose appointments are confirmed by the appointment process applicable to their role.

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2024

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, members are guided by the values of:

- 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 cooperate with others and make friends.

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

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

### Achievements and performance

#### District Lead Volunteer’s report for the District AGM

At Census 2024 there were 1,537 young people in Cambridge District (2023: 1449) across 20 Scout Groups and 77 sections and units. There are now 88 more Young people benefiting from Scouts, which is an increase of 6% on last year. My sincere thanks to the 457 Adult Volunteers in Cambridge that make this happen throughout the year (2023: 420). This is 37 more volunteers than last year, an increase of 9%.

Young People	Sections / Units	Young People	Sections	Young People	Change	Change
Cambridge	No	No	No	No	No	No
	2024	2024	2024	2024		
Squirrels	3	48	3	41	0	7
Beavers	18	299	22	297	-4	2
Cubs	24	499	23	470	1	29
Scouts	22	509	21	464	1	45
Explorer Scouts	10	182	10	177	0	5
	<b>77</b>	<b>1537</b>	<b>79</b>	<b>1449</b>	<b>-2</b>	<b>88</b>

Cambridge District is now back to where it was before the pandemic and growing, which is a tremendous achievement given the challenging times we have seen recently.

With almost 500 Young People wanting to join, across the age range, the challenge continues to be creating more spaces through volunteer recruitment.

We are proud to see the progress in Squirrels, our newest section for four- and five-year-olds, where we now have 3 Dreys and 48 Young People taking part, with more to follow during 2024.

The last AGM in September 2023 was very successful with the BBQ, allowing a lot of interaction between the members attending.

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2024**

The District Beaver and Cub sections have large numbers and lots of activity, these were led by Sam Wright, Sue Fanning and Debbie Rosier. The Cubs swimming badge work, which as usual was run by Chris Scott, was a big success and the chess competition, organised by Jeremy Racher, was well attended and won by 28<sup>th</sup> Cambridge.

Our annual St George's Day event, the three peaks challenge, run and co-ordinated by Tom Hartley, was again very well attended with 170 young people taking part. We are hoping this event will continue to grow in future years. The District Cub camp was enjoyed by nine Cub packs and was organised by Debbie Rosier and Sue Fanning.

As District Commissioner, I have attended a number of Scout Group AGMs and other events. Several Good Service Awards have been presented, notably the Award for Merit to Charlie Brown, Cub Section Leader at 18<sup>th</sup> Cambridge and the Silver Acorn to Alistair Easterfield, Explorer Section Leader at Phoenix ESU. I was proud also to receive the Award for Merit at Castle Hill on St George's Day.

We are now heading toward this years' AGM in September. At this point, as you will be aware, I will be standing down as District Commissioner and I would like to thank all the members of the District that have been incredibly supportive and all praise be to the District team members, past, present and future.

I would also hope that the new District Lead Volunteer will be given the same support to move us forward in the future.

Thank you.  
William Holliday  
District Lead Volunteer  
Cambridge

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

**Financial Review**

**Reserves policy**

The trustees have reviewed the level of general reserves necessary to fund the ongoing activities of the Trustee Board. This has been assessed as being the amount to approximately cover the general expenditure of the District, excluding expenditure for sections activities which are self-funding, for the period of one year, plus a further amount as contingency for possible unforeseen costs in relation to District premise and to enable continued support for the development of Scouting in the district. This equates to approximately £25,000. For this purpose, general reserves exclude amounts held by Sections which are designated for forthcoming activities and amounts set aside for specific future events such as jamborees. These reserves held as 31 March 2024 comprised £66,303 in the general fund net of section balances. The Trustee Board is continuing to review the deployment of funds in supporting of Scouting whilst being mindful of the need to retain sufficient funds to help mitigate risks.

The Trustee Board will continue to be pro-active in finding additional funds should the level of the general fund fall below the level commensurate with maintaining the financial stability of the District

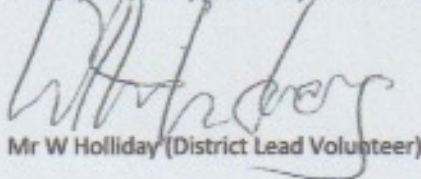
**Investment policy**

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

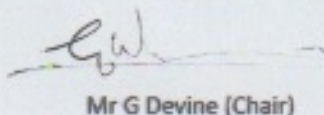
The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.

**Approval of the Trustee's Report**

This report was approved by the Trustees on 30<sup>th</sup> July 2024 and has been signed on their behalf by:



Mr W Holliday (District Lead Volunteer)



Mr G Devine (Chair)

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

**Financial Statements for the year ending 31 March 2024**

**Statement of Financial Activities for the year ending 31 March 2024**

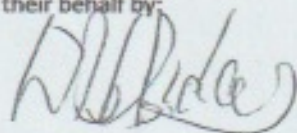
		31st March 2024			31st March 2023
	Note	Unrestricted Funds	Restricted income Funds	Total	Total
		£	£	£	£
<b>Incoming Resources</b>					
Voluntary income	3	1,346	–	1,346	1,929
Investment income	3	9,521	–	9,521	9,417
Incoming resources from charitable activities	3	54,859	–	54,859	51,161
<b>Total incoming resources</b>		<b>65,726</b>	<b>–</b>	<b>65,726</b>	<b>62,508</b>
<b>Resources expended</b>					
Charitable activities	4	(66,009)	–	(66,009)	(64,734)
Investment costs	4	(800)	–	(800)	(1,160)
Governance costs	4,5	(7,138)	–	(7,138)	(6,768)
<b>Total resources expended</b>		<b>(73,947)</b>	<b>–</b>	<b>(73,947)</b>	<b>(72,662)</b>
Correction - Explorer funds counted twice in 22/23		(1,625)	–	(1,625)	
<b>Net movement in funds</b>		<b>(9,846)</b>	<b>–</b>	<b>(9,846)</b>	<b>(10,154)</b>
Funds brought forward		113,919	–	113,919	124,073
Funds carried forward		104,073	–	104,073	113,919

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

**Balance sheet for the year ending 31 March 2023**

		31/03/2024			31/03/2023
	Note	Unrestricted Funds	Restricted income Funds	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors	7	15,837	-	15,837	5,983
<b>Cash at bank and in hand</b>					
Current accounts	9	121,322	-	121,322	135,837
Deposit account		36,746	-	36,746	
National Savings account		353	-	353	353
Scout Association Short Term Investments			-		36,221
Total cash at bank and in hand		158,421	-	158,421	172,411
Total current assets		174,258	-	174,258	178,394
Creditors - amount falling due	8	(70,186)	-	(70,186)	(64,475)
<b>Unrestricted funds</b>					
Unrestricted funds	12	104,073	-	104,073	113,919
Restricted funds	11		-		
Total funds		104,073	-	104,073	113,919

The financial statements were approved by the Trustees on 30<sup>th</sup> July 2024 and has been signed on their behalf by:

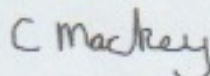


Mr W Holliday (District Lead Volunteer)



Mr G Devine (Chair)

Ms C Mackey (Treasurer)



# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2024

### Notes to the accounts for the year ending 31 March 2024

#### 1. Basis of presentation

The accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102))
- Accounting Standards, and
- Charities Act 2011

#### 2. Accounting policies

##### 2.1 Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources, and
- The monetary value can be measured with sufficient reliability

##### 2.2 Incoming resources with related expenditure

When incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### 2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

##### 2.4 Donated services or facilities

Donated services or facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefits to the charity is reasonably quantifiable, measureable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 2.5 Gifts in kind

Gifts in kind are accounted for as reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### 2.6 Volunteer Help

The value of any voluntary help received is not included in the financial statements.

##### 2.7 Investment Income

Investment income is included in the SoFA when receivable.

##### 2.8 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### 2.9 Governance costs

Governance costs include any costs such as preparing and examining the statutory accounts, the cost of Trustee meetings, general administration and the costs of any legal advice to trustees on governance and constitutional matters.

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2024**

#### **2.10 Grants payable without performance conditions**

These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grants which remain in the control of the charity.

#### **2.11 Property assets**

Tangible fixed assets comprising freehold and leasehold property are recognised as historic cost. The District does not revalue such assets for accounting purposes.

#### **2.12 Amounts held on behalf of groups that have closed**

The accounts include amounts held on behalf of groups that have closed. When a group closes, funds are transferred to the District in accordance with the Policy, Organisation and Rules of the Association. Such funds are then held by District, either for use by a re-formed group where this is considered likely or for the development of Scouting within the District generally, at the discretion of the District Trustee Board.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

**3. Analysis of Incoming Resources**

	31/03/2024	31/03/2023
	£	£
Voluntary Income		
Membership fees receivable	69,934	63,033
Less memberships fees element available to Cambridge Scout Council	(69,934)	(63,033)
Membership fee due to the District		
COVID grants		
Gift Aid	1,346	1,929
Total voluntary income	<u>1,346</u>	<u>1,929</u>
Investment income		
Interest received	526	257
Investment property income	8,996	9,160
Total investment income	<u>9,521</u>	<u>9,417</u>
Incoming resources from charitable activities		
Hire of HQ	2,706	3,479
Fees for training		-
District activities	46	1,540
Explorer activities (excluding gift aid)	36,243	41,659
Scout section activities	4,710	
Cub section activities	2,924	1,895
Beaver section activities	1,627	436
Squirrel section activities	241	-
Sale of Badges	1,316	1,763
Other income	513	389
Income to be held for 10th Cambridge	4,533	
Total income from charitable activities	<u>54,859</u>	<u>51,161</u>
Total incoming resources	<u><b>65,726</b></u>	<u><b>62,507</b></u>

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

**4. Analysis of resources expended**

	31/03/2024	31/03/2023
	£	£
Charitable activities		
Whole District camps	-	1,779
Other District events and activities	-	1,415
Hardship funds and support to new groups	1,223	2,499
Jamboree Grants	-	6,000
Leader Recruitment	4,544	-
Payments on behalf of Units	503	6,628
Equipment and clothing	-	-
Badges and awards	914	1,432
Electricity and gas	679	850
HQ Fire and Security	1,647	1,008
HQ Cleaning and caretaking	2,352	2,608
Communications	132	49
Business rates HQ	123	276
Building works HQ	3,463	2,243
Bank charges and Just Giving	104	102
Sundry	-	25
Explorer activities	37,299	35,360
Scout section activities	4,488	-
Cub section activities	3,804	1,748
Beaver section activities	361	713
Squirrel section activities	-	-
Expenses paid on behalf of 10th Cambridge (Girton)	4,373	-
	<u>66,009</u>	<u>64,734</u>
Investment Costs		
Investment property resident's association and ground rent	800	1160
	<u>800</u>	<u>1160</u>
Governance costs		
Insurance	1,858	1,654
District Secretary service	5,035	4,601
Appointment Committee	-	-
District Team Expenses	245	513
Total Governance costs	<u>7,138</u>	<u>6,768</u>
Total resources expended	<u>73,947</u>	<u>72,662</u>

**5. Expenses and fees**

The trustees do not receive any payment for acting as trustees of the charity.

The examiner received no remuneration for the independent examination of the accounts.

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2024

### 6. Property Assets

On closure of 54<sup>th</sup> Cambridge Scout Group, the Group's former HQ at Green Road, Cambridge and a leasehold flat at Regatta Court, Cambridge were transferred to the District at nil cost. The building at Green End Road is now used as District HQ, and the flat continues to be let on a short-term tenancy to generate income to support the activities of the District. No valuation of the premises have been obtained.

### 7. Debtors

	31/03/2024	31/03/2023
	£	£
Debts due from Groups	11,330	392
Prepayments by us and other debts	4,508	5,592
<b>Total</b>	<b>15,837</b>	<b>5,983</b>

### 8. Creditors: amounts falling due within one year

	31/03/2024	31/03/2023
	£	£
Membership payable to Cambridge County Scout Council	69,934	63,032
Other creditors (People we owe) and deferred income	252	1,443
<b>Total</b>	<b>70,186</b>	<b>64,475</b>

### 9. Section balances

	31/03/2024	31/03/2023
	£	£
District Explorer Units not attached to Groups	16,506	16,216
Scouts	222	1,859
Cubs	12,330	13,210
Beavers	5,460	4,194
Squirrels	241	-
<b>Total</b>	<b>34,758</b>	<b>35,478</b>

### 10. Commitments to expenditure at year-end

There are no commitments to expenditure at 31<sup>st</sup> March 2024

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

**11. Restricted income funds**

There are currently no restricted funds held.  
 The District holds no restricted endowment funds

**12. Unrestricted funds**

Fund name	Fund balance Brought forward	Incoming resources	Outgoing resources	Correction of Explorer Funds	Fund balances carried forward
	£	£	£		£
Harry Thomsson and Claude Walker Funds	1,163	-	-		1,163
Jamboree Fund	1,621	200	-		1,821
General Fund	111,135	65,526	73,947	1,625	101,088
<b>Total unrestricted funds</b>	<b>113,919</b>	<b>65,726</b>	<b>73,947</b>	<b>1,625</b>	<b>104,073</b>

**13. Funds of joint arrangements not included in the accounts**

	31/03/2024	31/03/2023
	£	£
Joint liaison Committee	13,264	18000

The District has a pro-rata interest in the freehold of the former Scout Shop premises at Perne Road, Cambridge, based on the declared census numbers in the preceding year. The Cambridge District participates in the Joint Liaison alongside Craft Hill District which manages the site. The amounts above do not include a valuation of the Perne Road property, are the total assets and not the share that might be attributable to the District.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2024**

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

I report on the accounts of the District for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 to 13.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for the year (under Section 144 of the Charities Act 2011 (the Charity Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145)(h) of the Charity Act) and
- To state whether matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance the Section 130 of the Charities Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N. M. Poulter

N M Poulter

Date 30<sup>th</sup> July 2024

**CAMBRIDGE DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1046049

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# Accounts

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# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

### Trustees' Annual Report

The Trustees are pleased to present their report for the period 1 April 2022 to 31 March 2023.

### Reference and administration details

**Charity name:** Cambridge District Scout Council

**Registered Charity Number:** 1046049

**Scout District Number:** 10001386

**Principal address:** Cambridge Scout Centre, Green End Road, Cambridge. CB4 1RW

### Trustees

The names of the Trustees who managed the activities of the charity during the year and up to the date of this report, and who served for the whole period unless otherwise stated, are as follows:

Trustee	Role(s)
<b>Ex-officio members</b>	
Tom Hartley	District Chair (Resigned 19 <sup>th</sup> December 2022)
George Devine	District Chair from 1 <sup>st</sup> June 2023
Joanne McGowan	District Secretary
Christine Mackey	District Treasurer
William Holliday	District Commissioner
Lee Mason	District Explorer Scout Commissioner (Resigned 31 <sup>st</sup> October 2022)
David Jonathan Lalor	District Explorer Scout Commissioner from 12 <sup>th</sup> December 2022
<b>Nominated and Elected Members</b>	
Robert Pain	Scouter
Asa French	Scouter (Resigned 28 <sup>th</sup> September 2022)
David Hutchinson	Scouter from 28 <sup>th</sup> September 2022
Philip Garrett	Scouter
Colin Sills	Scouter
Jeremy Racher	Scouter
Peter Bullen	Scouter
Geoff Oliver	Scouter
Susan Fanning	Scouter

The role of District Secretary has been provided by Joanne McGowan, Secretary of the Cambridgeshire County Scout Council. The District pays the Cambridgeshire County Scout Council for this service.

### Advisers

The principle bankers of the District during this year have been:

Barclays plc, Cambridge

Lloyds Bank plc, Chesterton Road and Sidney Street, Cambridge

The Scout Association Short Term Investment Service, Gilwell Park, Chingford (This service closed during the year and the money was transferred into one of the District Lloyds accounts)

# **Cambridge District Scout Council**

## **Report and accounts for the year ending 31 March 2023**

### **Structure, governance and management**

#### **Governing document**

The District'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 of The Scout Association.

#### **How the charity is constituted**

The District is a trust established under its rules which are common to all Scouts. The Scout Association and District are Public Benefit Entities.

#### **Appointment of Trustees**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. All trustees are subject to annual appointment at the District AGM and, once appointed, serve until the following AGM.

#### **Management of the District**

The District is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the District, an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee complete 'Essential Information for Executive Committee' training within five months of joining the committee.

The Executive Committee exists to support the District activities which are intended to support the development of Scouting within Cambridge District and to support individual Scout groups. This includes a number of activities mandated by the Scout association, for example leader appointments, as well as provision of support to Squirrels, Beavers, Cubs and Scouts. Explorers, are designated a District section and as such the District has broader responsibility for those sections including in respect of funding. In undertaking activities and their management of the District, the Trustees has regard to the Charity Commissions guidance on public benefit.

The Executive meets approximately every three months and receives reports from the District Commissioner, Treasurer and from representatives of each section. The Trustees, including officers, receive no remuneration and they and others who support the Scouting activities of the District do so as volunteers, with there being no cost to the District for the time committed.

#### **Risks and internal control**

The major risks to which the charity are exposed have been reviewed and where appropriate actions taken to mitigate those risks. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, which include requiring two signatories for all payments and maintenance of comprehensive insurance policies believed sufficient to ensure the insurable risks in relation to premises and significant items of equipment are covered.

#### **Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouts is a national movement, open to young people aged 4-25 and adults whose appointments are confirmed by the appointment process applicable to their role.

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2023**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, members are guided by the values of:

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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

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

## Cambridge District Scout Council

### Report and accounts for the year ending 31 March 2023

#### Achievements and performance

Since the last AGM, our Chairman Tom Hartley has stepped back, spending more time on his other interests within Scouting, including the building of a functioning hovercraft. This is a collaboration of several groups towards the end goal teaching new skills along the way to our young people. Having attended myself on occasions, it has been lovely to see so many of our young people very engaged in something totally new to them.

Tom Hartley, Jeremy Racher and I along with Charlotte Pitcher (who is new to Scouting) have restarted the Girton Group (10th Cambridge), which was closed some years ago. The group is now going from strength to strength with numbers increasing.

The position of chairman has been taken up by George Divine, we welcome him back into Scouting in Cambridgeshire. He was previously in many roles including Scouts International, supporting several trips into Africa, including a trip to Ghana helping to build a School.

Jon Lalor has taken on the role of District Explorer Scout Leader; he will need our help in generating new leaders. This is an ongoing problem, in most groups there is a need to get out there advertising and promoting Scouting, all avenues will need to be explored to increase our numbers.

During the past year, we have organised and supported a number of activities for all sections. The forming of the new Squirrel groups is going well, with more drays being opened. This has brought more leaders and young people into the movement. Groups have participated in Christmas parties. Cubs did their swimming badges at the Lee's School swimming pool, led by Chris Scott. The chess tournament was run by Jeremy Racher, who also ran the District Cub camp. The St Georges day hike (t2hree peaks challenge) run by Tom Hartley was excellent and supported by all sections, right down to the squirrels who walked from Newnham, through the City to Castle Mound.

Overall, the District is doing very well and supported by an excellent team of leaders, who with the ir high level of training, commitment, and enthusiasm, add so much to the ever-growing number of members.

One other addition, is the amazing work that Jeremy Racher has done with the District Archives, taking people's memories wherever he can.

Lastly, I would like to thank Bob Benton for all his hard work with the district's badges.

I must add my gratitude to all our team in the district, (my friends)

THANK YOU ALL

William Holliday

District Commissioner.



## Cambridge District Scout Council

### Report and accounts for the year ending 31 March 2023

#### Financial Review

##### Reserves policy

The trustees have reviewed the level of general reserves necessary to fund the ongoing activities of the Executive Committee. This has been assessed as being the amount to approximately cover the general expenditure of the District, excluding expenditure for sections activities which are self-funding, for the period of one year, plus a further amount as contingency for possible unforeseen costs in relation to District premise and to enable continued support for the development of Scouting in the district. This equates to approximately £25,000. For this purpose, general reserves exclude amounts held by Sections which are designated for forthcoming activities and amounts set aside for specific future events such as jamborees. These reserves held as 31 March 2023 comprised £75,656 in the general fund net of section balances. The £41,800 received on the closure of former groups was unfenced by the Executive and added to the general fund during this year. The Executive is continuing to review the deployment of funds in supporting of Scouting whilst being mindful of the need to retain sufficient funds to help mitigate risks.

The Executive will continue to be pro-active in finding additional funds should be the level of the general fund fall below the level commensurate with maintaining the financial stability of the District

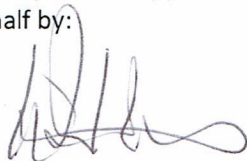
##### Investment policy

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.

##### Approval of the Trustee's Report

This report was approved by the Trustees on 17<sup>th</sup> September 2023 and has been signed on their behalf by:



Mr W Holliday (District Commissioner)



Mr G Devine (Chair)

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2023**

**Financial Statements for the year ending 31 March 2023**

**Statement of Financial Activities for the year ending 31 March 2023**

	Note	31 March 2023 Unrestricted Funds £	Restricted income Funds £	31 March 2022 Total £	Total £
<b>Incoming Resources</b>					
Voluntary income	3	1,929	0	1,929	8,000
Investment income	3	9,417	0	9,417	8,087
Incoming resources from charitable activities	3	51,161	0	51,161	26,973
<b>Total incoming resources</b>		<b>62,508</b>	<b>0</b>	<b>62,508</b>	<b>43,060</b>
<b>Resources expended</b>					
Charitable activities	4	(64,734)	0	(64,734)	(24,646)
Investment costs		(1,160)	0	(1,160)	(750)
Governance costs	4,5	(6,768)	0	(6,768)	(6,002)
<b>Total resources expended</b>		<b>(72,662)</b>	<b>0</b>	<b>(72,662)</b>	<b>(31,398)</b>
<b>Net movement in funds</b>		<b>(10,154)</b>	<b>0</b>	<b>(10,154)</b>	<b>11,662</b>
Funds brought forward		124,073	0	124,073	112,411
<b>Funds carried forward</b>		<b>113,919</b>	<b>0</b>	<b>113,919</b>	<b>124,073</b>

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2023**

**Balance sheet for the year ending 31 March 2023**

	Note	31 March 2023		31 March 2022	
		Unrestricted	Restricted	Total	Total
		Funds	income	£	£
		£	£	£	£
<b>Current assets</b>					
Debtors	7	5,983		5,983	6,377
<b>Cash at bank and in hand</b>					
Current accounts	9	135,837	0	135,837	135,704
Deposit account		0	0	0	0
National Savings account		353	0	353	353
Scout Association Short Term Investments		36,221	0	36,221	35,986
<b>Total cash at bank and in hand</b>		<u>172,411</u>	<u>0</u>	<u>172,411</u>	<u>172,043</u>
<b>Total current assets</b>		<u>178,394</u>	<u>0</u>	<u>178,394</u>	<u>178,420</u>
Creditors - amount falling due	8	(64,475)		(64,475)	(54,346)
Unrestricted funds	12	113,919		113,919	165,874
Restricted funds	11		0	0	(41,800)
<b>Total funds</b>		<u>113,919</u>	<u>0</u>	<u>113,919</u>	<u>124,074</u>

The financial statements were approved by the Trustees on 17<sup>th</sup> September 2023 and has been signed on their behalf by:

Mr W Holliday (District Commissioner)



Mr G Devine (Chair)



Ms C Mackey (Treasurer)



# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

### Notes to the accounts for the year ending 31 March 2023

#### 1. Basis of presentation

The accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102))
- Accounting Standards, and
- Charities Act 2011

#### 2. Accounting policies

##### 2.1 Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources, and
- The monetary value can be measured with sufficient reliability

##### 2.2 Incoming resources with related expenditure

When incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### 2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

##### 2.4 Donated services or facilities

Donated services or facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefits to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 2.5 Gifts in kind

Gifts in kind are accounted for as reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### 2.6 Volunteer Help

The value of any voluntary help received is not included in the financial statements.

##### 2.7 Investment Income

Investment income is included in the SoFA when receivable.

##### 2.8 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### 2.9 Governance costs

Governance costs include any costs such as preparing and examining the statutory accounts, the cost of Trustee meetings, general administration and the costs of any legal advice to trustees on governance and constitutional matters.

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2023**

#### **2.10 Grants payable without performance conditions**

These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grants which remain in the control of the charity.

#### **2.11 Property assets**

Tangible fixed assets comprising freehold and leasehold property are recognised as historic cost. The District does not revalue such assets for accounting purposes.

#### **2.12 Amounts held on behalf of groups that have closed**

The accounts include amounts held on behalf of groups that have closed. When a group closes, funds are transferred to the District in accordance with the Policy, Organisation and Rules of the Association. Such funds are then held by District, either for use by a re-formed group where this is considered likely or for the development of Scouting within the District generally, at the discretion of the District Executive.

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

### 3. Analysis of Incoming Resources

	31 March 2023	31 March 2022
	£	£
<b>Voluntary Income</b>		
Membership fees receivable	63,033	53,064
Less memberships fees element available to Cambridge Scout Council	(63,033)	(53,064)
Membership fee due to the District	0	0
COVID grants	0	8,000
Gift Aid	1,929	0
<b>Total voluntary income</b>	1,929	8,000
<b>Investment income</b>		
Interest received	257	233
Investment property income	9,160	7,854
<b>Total investment income</b>	9,417	8,087
<b>Incoming resources from charitable activities</b>		
Hire of HQ	3,479	2,490
Fees for training	-	-
District activities	1,540	-
Explorer activities (excluding gift aid)	41,659	18,024
Scout section activities	0	246
Cub section activities	1,895	100
Beaver section activities	436	-
Squirrel section activities	-	-
Sale of Badges	1,763	1,404
Other income	389	4,709
<b>Total income from charitable activities</b>	51,161	26,973
<b>Total incoming resources</b>	62,508	43,060

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

### 4. Analysis of resources expended

	31 March 2023	31 March 2022
	£	£
<b>Charitable activities</b>		
Whole District camps	1,779	-
Other District events and activities	1,415	173
Hardship funds and support to new groups	2,499	553
Jamboree Grants	6,000	
Payments on behalf of Units	6,628	
Equipment and clothing	-	775
Badges and awards	1,432	737
Electricity and gas	850	949
HQ Fire and Security	1,008	647
HQ Cleaning and caretaking	2,608	1,944
Communications	49	308
Business rates HQ	276	141
Building works HQ	2,243	930
Bank charges and Just Giving	102	108
Sundry	25	-
Explorer activities	35,360	13,228
Scout section activities	-	153
Cub section activities	1,748	4,000
Beaver section activities	713	
Squirrel section activities	-	-
	<u>64,734</u>	<u>24,646</u>
<b>Investment Costs</b>		
Investment property resident's association and ground rent	1,160	750
	<u>1,160</u>	<u>750</u>
<b>Governance costs</b>		
Insurance	1,654	1,345
District Secretary service	4,601	4,262
Appointment Committee	-	-
District Team Expenses	513	395
<b>Total Governance costs</b>	<u>6,768</u>	<u>6,002</u>
<b>Total resources expended</b>	<u>72,662</u>	<u>31,398</u>

### 5. Expenses and fees

The trustees do not receive any payment for acting as trustees of the charity.

The examiner received no remuneration for the independent examination of the accounts.

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

### 6. Property Assets

On closure of 54<sup>th</sup> Cambridge Scout Group, the Group's former HQ at Green Road, Cambridge and a leasehold flat at Regatta Court, Cambridge were transferred to the District at nil cost. The building at Green End Road is now used as District HQ, and the flat continues to be let on a short-term tenancy to generate income to support the activities of the District. No valuation of the premises have been obtained.

### 7. Debtors

	31 March 2023	31 March 2022
	£	£
Debts due from Groups	392	4,832
Prepayments and other debts	5,592	1,545
<b>Total</b>	<b>5,983</b>	<b>6,377</b>

### 8. Creditors: amounts falling due within one year

	31 March 2023	31 March 2022
	£	£
Membership payable to Cambridge County Scout Council	63,032	53,064
Other creditors and deferred income	1,443	1,282
<b>Total</b>	<b>64,475</b>	<b>54,346</b>

### 9. Section balances

	31 March 2023	31 March 2022
	£	£
District Explorer Units not attached to Groups	16,216	9,314
Scouts	1,859	1,859
Cubs	13,210	12,968
Beavers	4,194	4,470
Squirrels	-	-
<b>Total</b>	<b>35,478</b>	<b>28,611</b>

### 10. Commitments to expenditure at year-end

There are no commitments to expenditure at 31<sup>st</sup> March 2023

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

### 11. Restricted income funds

The funds received on the closure of 10th Girton and 54th Cambridge Scout Groups were unrestricted by the executive during 2022. There are currently no restricted funds held.

Fund name	Fund balance	Incoming	Outgoing resources	Fund balances
	Brought forward	resources		carried forward
	£	£	£	£
Received on closure of 10th Girton Scout Group	23,064	-	(23,064)	-
Received on closure of 54th Cambridge Scout Group	18,735	-	(18,735)	-
<b>Total restricted funds</b>	<b>41,800</b>	<b>-</b>	<b>(41,800)</b>	<b>-</b>

The District holds not restricted endowment funds

### 12. Unrestricted funds

Fund name	Fund balance	Incoming	Outgoing resources	Fund balances
	Brought forward	resources		carried forward
	£	£	£	£
Harry Thompsen and Claude Walker Funds	1,163	-	-	1,163
Jamboree Fund	7,621	-	(6,000)	1,621
General Fund	71,886	104,307	(65,059)	111,135
<b>Total unrestricted funds</b>	<b>80,670</b>	<b>104,307</b>	<b>(71,059)</b>	<b>113,919</b>

### 13. Funds of joint arrangements not included in the accounts

	31 March	
	2023	2022
	£	£
Joint liaison Committee	£18,000	24,091

The District has a pro-rata interest in the freehold of the former Scout Shop premises at Perne Road, Cambridge, based on the declared census numbers in the preceding year. The Cambridge District participates in the Joint Liaison alongside Craft Hill District which manages the site. The amounts above do not include a valuation of the Headquarters, and are the total assets and not the share that might be attributable to the District.

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2023

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

I report on the accounts of the District for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 to 13.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity trustees for my examination work.

#### Respective responsibilities of Trustees and Examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for the year (under Section 144 of the Charities Act 2011 (the Charity Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145)(h) of the Charity Act) and
- To state whether matters have come to my attention.

#### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

#### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance the Section 130 of the Charities Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N. M. Poulter

N M Poulter

Date 29<sup>th</sup> August 2023

**CAMBRIDGE DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1046049

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# Accounts

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**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**Trustees' Annual Report**

The Trustees are pleased to present their report for the period 1 April 2021 to 31 March 2022.

**Reference and administration details**

**Charity name:** Cambridge District Scout Council

**Registered Charity Number:** 1046049

**Scout District Number:** 10001386

**Principal address:** Cambridge Scout Centre, Green End Road, Cambridge. CB4 1RW

**Trustees**

The names of the Trustees who managed the activities of the charity during the year and up to the date of this report, and who served for the whole period unless otherwise stated, are as follows:

<b>Trustee</b>	<b>Role(s)</b>
<b>Ex-officio members</b>	
Tom Hartley	District Chair
Joanne McGowan	District Secretary
Christine Mackey	District Treasurer (Appointed 7 <sup>th</sup> May 2021)
William Holliday	District Commissioner
Lee Mason	District Explorer Scout Commissioner
<b>Nominated and Elected Members</b>	
Robin Farrington	Scouter (Resigned September 2021)
Robert Pain	Scouter
Asa French	Scouter
Deborah Mullinger	Scouter (resigned November 2021)
Philip Garrett	Scouter
Colin Sills	Scouter
Jeremy Racher	Scouter
Peter Bullen	Scouter
Geoff Oliver	Scouter
Susan Fanning	Scouter

The role of District Secretary has been provided by Joanne McGowan, Secretary of the Cambridgeshire County Scout Council. The District pays the Cambridgeshire County Scout Council for this service.

**Advisers**

The principle bankers of the District are:

Barclays plc, Bene't Street Cambridge

Lloyds Bank plc, Chesterton Road and Sidney Street, Cambridge

The Scout Association Short Term Investment Service, Gilwell Park, Chingford

# **Cambridge District Scout Council**

## **Report and accounts for the year ending 31 March 2022**

### **Structure, governance and management**

#### **Governing document**

The District'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 of The Scout Association.

#### **How the charity is constituted**

The District is a trust established under its rules which are common to all Scouts. The Scout Association and District are Public Benefit Entities.

#### **Appointment of Trustees**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. All trustees are subject to annual appointment at the District AGM and, once appointed, serve until the following AGM.

#### **Management of the District**

The District is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the District, an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee complete 'Essential Information for Executive Committee' training within five months of joining the committee.

The Executive Committee exists to support the District activities which are intended to support the development of Scouting within Cambridge District and to support individual Scout groups. This includes a number of activities mandated by the Scout association, for example leader appointments, as well as provision of support to Squirrels, Beavers, Cubs and Scouts. Explorers, are designated a District section and as such the District has broader responsibility for those sections including in respect of funding. In undertaking activities and their management of the District, the Trustees has regard to the Charity Commissions guidance on public benefit.

The Executive meets approximately every three months and receives reports from the District Commissioner, Treasurer and from representatives of each section. The Trustees, including officers, receive no remuneration and they and others who support the Scouting activities of the District do so as volunteers, with there being no cost to the District for the time committed.

#### **Risks and internal control**

The major risks to which the charity are exposed have been reviewed and where appropriate actions taken to mitigate those risks. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, which include requiring two signatories for all payments and maintenance of comprehensive insurance policies believed sufficient to ensure the insurable risks in relation to premises and significant items of equipment are covered.

#### **Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouts is a national movement, open to young people aged 4-25 and adults whose appointments are confirmed by the appointment process applicable to their role.

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2022**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, members are guided by the values of:

- 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 cooperate with other and make friends.

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

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

#### **Achievements and performance**

During the year the District has organised and supported a range of activities for all of the various sections within Cambridge, as well as providing financial and leadership support for specific activities such as the roll out of the new Squirrels sections. On behalf of the District the Executive would like to thank all those who gave up their time to help organise and run these events. Following a troublesome time during Covid, the appointments committee has returned to their previous high levels of valuable work in welcoming new leaders to the District.

The District is doing well with high numbers compared to others in the county which is down to the huge levels of support that our leaders across our Groups put in during those unusual and trying times. With the more serious effects of Covid largely behind us, young people and leaders are returning to Scouting in greater numbers which bodes well for District growth over the coming year.

#### **Financial Review**

##### **Reserves policy**

The trustees have reviewed the level of general reserves necessary to fund the ongoing activities of the Executive Committee. This has been assessed as being the amount to approximately cover the general expenditure of the District, excluding expenditure for sections activities which are self-funding, for the period of one year, plus a further amount as contingency for possible unforeseen costs in relation to District premise and to enable continued support for the development of Scouting in the district. This equates to approximately £25,000. For this purpose, general reserves exclude amounts held by Sections which are designated for forthcoming activities and amounts set aside for specific future events such as jamborees. These reserves held as 31 March 2022 comprised £43,275 in the general fund net of section balances plus amounts held separately received on the closure of former groups and which are available to be used for the further development of Scouting in the District at the Executive's discretion, which total a further £41,800. The Executive is continuing to review the deployment of funds in supporting of Scouting whilst being mindful of the need to retain sufficient funds to help mitigate risks.

## Cambridge District Scout Council

### Report and accounts for the year ending 31 March 2022

The Executive will continue to be pro-active in finding additional funds should be the level of the general fund fall below the level commensurate with maintaining the financial stability of the District. While Covid-19 has had a significant impact on the finances of Scouting, the Executive considers that the District has sufficient reserves to meet its expected obligations, and to allow it to continue to support the development of Scouting in Cambridge.

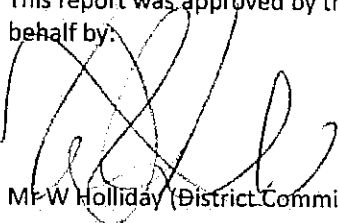
#### Investment policy

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in-cash using only mainstream banks or building societies, with larger amounts invested via the Scout Association Short-term investment Service.

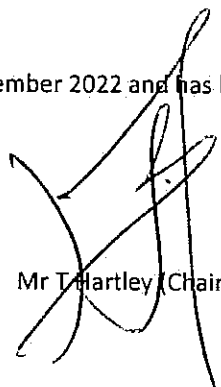
The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.

#### Approval of the Trustee's Report

This report was approved by the Trustees on 21<sup>st</sup> September 2022 and has been signed on their behalf by:



Mr W Holliday (District Commissioner)



Mr T Hartley (Chair)

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**Financial Statements for the year ending 31 March 2022**

**Statement of Financial Activities for the year ending 31 March 2021**

	Note	31 March 2022		31 March 2021	
		Unrestricted Funds	Restricted income Funds	Total	Total
		£	£	£	£
<b>Incoming Resources</b>					
Voluntary income	3	8,000	-	8,000	20,782
Investment income	3	7,854	233	8,087	6,963
Incoming resources from charitable activities	3	26,973		26,973	3,886
<b>Total incoming resources</b>		<b>42,827</b>	<b>233</b>	<b>43,060</b>	<b>31,631</b>
<b>Resources expended</b>					
Charitable activities	4	(24,646)	-	(24,646)	(10,370)
Investment costs		(750)	-	(750)	(1,218)
Governance costs	4,5	(6,002)	-	(6,002)	(5,914)
<b>Total resources expended</b>		<b>(31,398)</b>	<b>0</b>	<b>(31,398)</b>	<b>(17,500)</b>
<b>Net movement in funds</b>		<b>11,429</b>	<b>233</b>	<b>11,662</b>	<b>14,131</b>
Funds brought forward		70,844	41,567	112,411	98,280
<b>Funds carried forward</b>		<b>82,274</b>	<b>41,800</b>	<b>124,074</b>	<b>112,411</b>


**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**


**Balance sheet for the year ending 31 March 2022**

	Note	31 March 2022		31 March 2021	
		Unrestricted	Restricted	Total	Total
		Funds	income		
		Funds			
		£	£	£	£
<b>Current assets</b>					
<b>Debtors</b>	7	6,377		6,377	13,974
<b>Cash at bank and in hand</b>					
Current accounts	9	129,890	5,814	135,704	111,281
Deposit account		-	-	-	34
National Savings account		353	-	353	353
Scout Association Short Term Investments		-	35,986	35,986	35,753
<b>Total cash at bank and in hand</b>		<b>130,243</b>	<b>41,800</b>	<b>172,043</b>	<b>147,422</b>
<b>Total current assets</b>		<b>136,620</b>	<b>41,800</b>	<b>178,420</b>	<b>161,395</b>
Creditors - amount falling due	8 -	54,346	-	54,346 -	48,984
Unrestricted funds	12	82,274		82,274	70,844
Restricted funds	11		41,800	41,800	41,567
<b>Total funds</b>		<b>82,274</b>	<b>41,800</b>	<b>124,074</b>	<b>112,411</b>

The financial statements were approved by the Trustees on 21<sup>st</sup> September 2022 and has been signed on their behalf by:

  
 Mr W Holliday (District Commissioner)

  
 Mr T Hartley (Chair)

  
 Ms C Mackey (Treasurer)

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2022

### Notes to the accounts for the year ending 31 March 2022

#### 1. Basis of presentation

The accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102))
- Accounting Standards, and
- Charities Act 2011

#### 2. Accounting policies

##### 2.1 Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources, and
- The monetary value can be measured with sufficient reliability

##### 2.2 Incoming resources with related expenditure

When incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### 2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

##### 2.4 Donated services or facilities

Donated services or facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefits to the charity is reasonably quantifiable, measureable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 2.5 Gifts in kind

Gifts in kind are accounted for as reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### 2.6 Volunteer Help

The value of any voluntary help received is not included in the financial statements.

##### 2.7 Investment Income

Investment income is included in the SoFA when receivable.

##### 2.8 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### 2.9 Governance costs

Governance costs include any costs such as preparing and examining the statutory accounts, the cost of Trustee meetings, general administration and the costs of any legal advice to trustees on governance and constitutional matters.

##### 2.10 Grants payable without performance conditions

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grants which remain in the control of the charity.

**2.11 Property assets**

Tangible fixed assets comprising freehold and leasehold property is recognised as historic cost. The District does not revalue such assets for accounting purposes.

**2.12 Amounts held on behalf of groups that have closed**

The accounts include amounts held on behalf of groups that have closed. When a group closes, funds are transferred to the District in accordance with the Policy, Organisation and Rules of the Association. Such funds are then held by District, either for use by a re-formed group where this is considered likely or for the development of Scouting within the District generally, at the discretion of the District Executive.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**3. Analysis of Incoming Resources**

	31 March 2022	31 March 2021
	£	£
<b>Voluntary Income</b>		
Membership fees receiveable	53,064	47,660
Less memberships fees element available to Cambridge Scout Council	(53,064)	(47,586)
Membership fee due to the District	-	74
Covid related closure grants	8,000	20,708
<b>Total voluntary income</b>	<b>8,000</b>	<b>20,782</b>
<b>Investment Income</b>		
Interest received	233	-
Investment property income	7,854	6,963
<b>Total investment income</b>	<b>8,087</b>	<b>6,963</b>
<b>Incoming resources from charitable activities</b>		
Hire of HQ	2,490	-
Fees for training	-	-
District activities	-	-
Explorer activities	18,024	3,764
Scout section activities	246	-
Cub section activities	100	-
Beaver section activities	-	-
Squirrel section activities	-	-
Sale of Badges	1,404	-
Other income	4,708.99	122
<b>Total income from charitable activities:</b>	<b>26,973</b>	<b>3,642</b>
<b>Total incoming resources</b>	<b>43,060</b>	<b>31,387</b>

The District received a £8,000 Covid grant, which went some way towards compensating for our normal income from hiring out HQ. HQ rentals restarted in September, but Covid is still impacting our income from users.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**4. Analysis of resources expended**

	31 March 2022	31 March 2021
	£	£
<b>Charitable activities</b>		
Whole District camps	-	-
Other District events and activities	173	-
Hardship funds and support to new groups	553	972
Equipment and clothing	775	-
Badges and awards	737	550
Electricity and gas	949	1,236
HQ Fire and Security	647	612
HQ Cleaning and caretaking	1,944	1,194
Communications	308	360
Business rates HQ	141	-
Building works HQ	930	1,464
Other	108	80
Explorer activities	13,228	3,902
Scout section activities	153	-
Cub section activities	4,000	-
Squirrel section activities	-	-
	<u>24,646</u>	<u>10,370</u>
<b>Investment Costs</b>		
Investment property resident's association	750	750
		<u>466</u>
	<u>750</u>	<u>1,216</u>
<b>Governance costs</b>		
Insurance	1,345	1,649
District Secretary service	4,262	4,165
Appointment Committee	-	-
District Team Expenses	395	100
<b>Total Governance costs</b>	<u>6,002</u>	<u>5,914</u>
<b>Total resources expended</b>	<u>31,388</u>	<u>17,500</u>

**5. Expenses and fees**

The trustees do not receive any payment for acting as trustees of the charity.

The examiner received no remuneration for the independent examination of the accounts.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**6. Property Assets**

On closure of 54<sup>th</sup> Cambridge Scout Group, the Group's form HQ at Green Road, Cambridge and a leasehold flat at Regatta Court, Cambridge were transferred to the District at nil cost. The building at Green End Road is now used as District HQ, and the flat continues to be let on a short-term tenancy to generate income to support the activities of the District. No valuation of the premises have been obtained.

**7. Debtors**

	31 March 2022	31 March 2021
	£	£
Debts due from Groups	4,832	13,974
Prepayments and other debts	1,545	
<b>Total</b>	<b>6,377</b>	<b>13,974</b>

**8. Creditors: amounts falling due within one year**

	31 March 2022	31 March 2021
	£	£
Membership payable to Cambridge County Scout Council	53,064	47,586
Other creditors and deferred income	1,282	1,398
<b>Total</b>	<b>54,346</b>	<b>48,984</b>

**9. Section balances**

	31 March 2022	31 March 2021
	£	£
District Explorer Units not attached to Groups **	9,314	5,356
Scouts	1,859	1,859
Cubs *	12,968	16,913
Beavers	4,470	4,470
Squirrels	-	-
<b>Total</b>	<b>28,611</b>	<b>28,599</b>

\* Opening Cub balance for March 2021 does not match that given in last year's accounts. A cheque for transfer £3,945 from the cub account to another district account was written during 20-21 accounting year but not banked until the 21-22 banking year.

\*\* The Explorer balance for March 2021 does not match that given in last year's accounts. Not all the units submitted accounts that year, the updated figure reflects the balance on the 31<sup>st</sup> March 2021 for all units.

**10. Commitments to expenditure at year-end**

There are no commitments to expenditure at 31<sup>st</sup> March 2022

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**11. Restricted income funds**

Fund name	Fund balance Brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
Received on closure of 10th Gírtón Scout Group	22,936	128		23,064
Received on closure of 54th Cambridge Scout Group	18,631	104	-	18,735
<b>Total restricted funds</b>	<b>41,567</b>	<b>233</b>	<b>-</b>	<b>41,800</b>

The District holds not restricted endowment funds

**12. Unrestricted funds**

Fund name	Fund balance Brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
Harry Thomson and Claude Walker Funds	1,163	-	-	1,163
Jamboree Fund	7,621	-	-	7,621
General Fund	62,060	41,224	(31,398)	71,886
<b>Total unrestricted funds</b>	<b>70,844</b>	<b>41,224</b>	<b>(31,398)</b>	<b>80,670</b>

**13. Funds of joint arrangements not included in the accounts**

	31 March 2022	31 March 2021
	£	£
Joint liaison Committee	24,091	26,483

The District has a pro-rata interest in the freehold of the former Scout Shop premises at Perne Road, Cambridge, based on the declared census numbers in the preceding year. The Cambridge District participates in the Joint Liaison alongside Craft Hill District which manages the site. The amounts above do not include a valuation of the Headquarters, and are the total assets and not the share that might be attributable to the District.

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

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

I report on the accounts of the District for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 5 to 12.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for the year (under Section 144 of the Charities Act 2011 (the Charity Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145)(h) of the Charity Act) and
- To state whether matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance the Section 130 of the Charities Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*N. M. Poulter*

N M Poulter

Date *14th September 2022*

**CAMBRIDGE DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1046049

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# Accounts

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# Cambridge District Scout Council

## Report and accounts for the year ended 31 March 2021

### Trustees' Annual Report

The Trustees are pleased to present their report for the period 1 April 2020 to 31 March 2021.

### Reference and administration details

**Charity name:** Cambridge District Scouts

**Registered Charity Number:** 1046049

**Scout District Number:** 10001386

**Principal address:** Cambridge Scout Centre, Green End Road, Cambridge, CB4 1RW.

### Trustees

The names of the Trustees who managed the activities of the charity during the year and up to the date of this report, and who served for the whole period unless otherwise stated, are as follows:

Trustee	Role(s)
<b>Officers</b>	
Terry Izzard	Chair (resigned 10 March 2021)
Tom Hartley	Chair (Appointed 10 March 2021)
Joanne McGowan	District Secretary
Paul Foreman	Treasurer (Resigned 10 March 2021)
Christine Mackey	Treasurer (Appointed 7 May 2021)
William Holliday	District Commissioner
<b>Others</b>	
Peter Bullen	Scouter
Sue Fanning	Scouter (Chair of Appointments Committee)
Rob Farrington	Scouter
Asa French	Scouter (Appointed 10 March 2021)
Phil Garrett	Scouter (Appointed 10 March 2021)
Debbie Mullinger	Scouter
Geoff Oliver	Scouter
Robert Pain	Scouter (Appointed 10 March 2021)
Jeremy Racher	Scouter
Colin Sills	Scouter
Greg Harewood	District Scout Network Commissioner {Resigned 19 <sup>th</sup> February 2021}
Lee Mason	District Explorer Scout Commissioner
Richard Chen	Scouter (until 10 March 2021)
Tom Leavens	Scouter (until 10 March 2021)
Milly Dutton	Scouter (until 10 March 2021)

The role of District Secretary has been provided by Joanne McGowan, Secretary of the Cambridgeshire County Scout Council. The District pays the Cambridgeshire County Scout Council for this service.

### Advisers

The principal bankers to the District are:

Barclays plc, Bene't Street, Cambridge

Lloyds Bank plc, Chesterton Road and Sidney Street, Cambridge

The Scout Association Short Term Investment Service, Gilwell Park, Chingford

# **Cambridge District Scout Council**

## **Report and accounts for the year ended 31 March 2021**

### **Structure, governance and management**

#### **Governing document**

The District'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 of The Scout Association.

#### **How the charity is constituted**

The District is a trust established under its rules which are common to all Scouts. The Scout Association and the District are Public Benefit Entities.

#### **Appointment of Trustees**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. All trustees are subject to annual appointment at the District AGM and, once appointed, serve until the following AGM.

#### **Management of the District**

The District is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the District, an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This Executive Committee exists to support District activities which are intended to support the development of Scouting within Cambridge District and to support the individual Scout groups. This includes a number of activities mandated by the Scout Association, for example leader appointments, as well as provision of support to Beavers, Cubs and Scouts. Explorers, whilst being attached to groups in the District, are designated a District section and as such the District has broader responsibility for those sections including in respect of funding. In undertaking activities and their management of the District, the Trustees have regard to the Charity Commission's guidance on public benefit.

The Executive Committee meets approximately every 3 months and receives reports from the District Commissioner, Treasurer and from representatives of each section. The Trustees, including officers, receive no remuneration and they and others who support the Scouting activities of the District do so as volunteers, with there being no cost to the District for the time committed.

#### **Risks and internal control**

The major risks to which the charity is exposed have been reviewed and where appropriate actions taken to mitigate those risks. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, which include requiring two signatories for all payments and maintenance of comprehensive insurance policies believed sufficient to ensure that insurable risks in relation to premises and significant items of equipment are covered.

#### **Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouts is a national movement, open to young people aged 6-25 and adults whose appointments are confirmed by the appointment process applicable to their role.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, members are guided by the values of:

- 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 cooperate with others and make friends.

# **Cambridge District Scout Council**

## **Report and accounts for the year ended 31 March 2021**

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.

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**

During the year the District has organised and supported a range of activities for the various sections within Cambridge, as well as providing financial support towards specific activities. On behalf of the District, the Executive would like to thank all those who helped to organise and run these events. The appointments committee has continued its valuable work in administering leader appointments in the District.

In March 2020, face-to-face Scouting and meetings were suspended due to the impact of the Covid-19 pandemic. Some face-to-face meetings of groups, with appropriate risk assessment and safety arrangements, were possible after that except during periods of lockdown. In addition, some Scouting continued through the

### **Financial Review**

#### **Reserves policy**

The trustees have reviewed the level of general reserves necessary to fund the ongoing activities of the Executive Committee. This has been assessed as being an amount to approximately cover the general expenditure of the District, excluding expenditure for section activities that are self-funding, for a period of one year, plus a further amount as contingency for possible unforeseen costs in relation to District premises and to enable continued support for the development of Scouting in the District. This equates to approximately £25,000. For this purpose, general reserves exclude amounts held by Sections which are designated for forthcoming activities, and amounts set aside for specific future events such as jamborees. These reserves held at 31 March 2021 comprised £37,958 in the general fund net of section balances plus amounts held separately received on closure of former groups and which are available to be used for the future development of Scouting in the District at the Executive's discretion, which total a further £41,567. The Executive is continuing to review the deployment of funds in support of scouting whilst being mindful of the need to retain sufficient funds to help mitigate risks.

The Executive will continue to be pro-active in finding additional funds should the level of the general fund fall below the level commensurate with maintaining the financial stability of the District. While Covid-19 has had significant impact on the finances of Scouting, the Executive considers that the District has sufficient reserves to meet its expected obligations, and to allow it to continue to support the development of Scouting in Cambridge.

# Cambridge District Scout Council

## Report and accounts for the year ended 31 March 2021

### Investment policy

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies, with larger amounts invested via the Scout Association Short-term Investment Service.

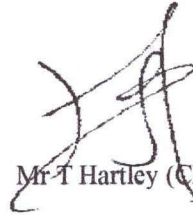
The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.

### Approval of the Trustees' Report

This report was approved by the Trustees on 2<sup>nd</sup> September 2021 and has been signed on their behalf by:



Mr W Holliday (District Commissioner)



Mr T Hartley (Chair)

**Cambridge District Scout Council**  
**Report and accounts for the year ended 31 March 2021**

**Financial Statements for the year ended 31 March 2021**

**Statement of Financial Activities for the year ended 31 March 2021**


	Note	2020/21 Unrestricted £	2020/21 Restricted £	2020/21 Total £	2019/20 Total £
<b>Incoming resources</b>					
Voluntary income	3	20,782	-	20,782	1,205
Investment income	3	6,963	-	6,963	8,405
Incoming resources from charitable activities	3	3,886	-	3,886	51,416
<b>Total incoming resources</b>		<b>31,631</b>	<b>-</b>	<b>31,631</b>	<b>61,026</b>
<b>Resources expended</b>					
Charitable activities	4	(8,906)	(1,464)	(10,370)	(45,241)
Investment costs		(1,216)	-	(1,216)	(750)
Governance costs	4,5	(5,914)	-	(5,914)	(5,158)
<b>Total resources expended</b>		<b>(16,036)</b>	<b>(1,464)</b>	<b>(17,500)</b>	<b>(51,149)</b>
<b>Net movement in funds</b>		<b>15,595</b>	<b>(1,464)</b>	<b>14,131</b>	<b>9,877</b>
Funds brought forward		55,249	43,031	98,280	88,403
<b>Funds carried forward</b>		<b>70,844</b>	<b>41,567</b>	<b>112,411</b>	<b>98,280</b>

**Cambridge District Scout Council**  
**Report and accounts for the year ended 31 March 2021**

**Balance sheet for the year ended 31 March 2021**

		31 March 2021			31 March 2020
	Note	Unrestricted funds	Restricted income	Total	Total
		£	funds	£	£
			£		
<b>Current assets</b>					
Debtors	7	13,974	-	13,974	22,025
<b>Cash at bank and in hand</b>					
Current accounts	9	105,467	5,814	111,281	94,610
Deposit account		34	=	34	34
National Savings Bank		353	-	353	353
Scout Association Short Term Investments		-	35,753	35,753	35,753
<b>Total cash at bank and in hand</b>		<b>105,854</b>	<b>41,567</b>	<b>147,421</b>	<b>130,750</b>
<b>Total current assets</b>		<b>119,828</b>	<b>41,567</b>	<b>161,394</b>	<b>152,775</b>
Creditors – amounts falling due	8	(48,984)	-	(48,984)	(54,495)
Unrestricted funds	12	70,844	-	70,844	55,249
Restricted funds	11	-	41,567	41,567	43,031
<b>Total funds</b>		<b>70,844</b>	<b>41,567</b>	<b>112,411</b>	<b>98,280</b>

The financial statements were approved by the Trustees on 2<sup>nd</sup> September 2021 and signed on their behalf by:

  
 Mr F Hartley (Chair)

*Christine Mackey*

Ms C Mackey (Treasurer)

*Mr W Howley*  
 District Commissioner

# **Cambridge District Scout Council**

## **Report and accounts for the year ended 31 March 2021**

### **Notes to the accounts for the year ended 31 March 2021**

#### **1. Basis of presentation**

The accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102));
- Accounting Standards; and
- Charities Act 2011.

#### **2. Accounting policies**

##### **2.1. Recognition of incoming resources**

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

##### **2.2. Incoming resources with related expenditure**

When incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### **2.3. Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **2.4. Donated services or facilities**

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **2.5. Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### **2.6. Volunteer help**

The value of any voluntary help received is not included in the financial statements.

##### **2.7. Investment income**

# **Cambridge District Scout Council**

## **Report and accounts for the year ended 31 March 2021**

Investment income is included in the SoFA when receivable.

### **2.8. Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **2.9. Governance costs**

Governance costs include any costs such as preparing and examining the statutory accounts, the cost of Trustee meetings, general administration and the costs of any legal advice to trustees on governance and constitutional matters.

### **2.10. Grants payable without performance conditions**

These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

### **2.11. Property assets**

Tangible fixed assets comprising freehold and leasehold property, is recognised at historic cost. The District does not revalue such assets for accounting purposes.

### **2.12. Amounts held on behalf of groups that have closed**

The accounts include amounts held on behalf of groups that have closed. When a group closes, funds are transferred to the District in accordance with the Policy, Organisation and Rules of the Association. Such funds are then held by the District, either for use by a re-formed group where that is considered likely or for the development of Scouting within the District generally, at the discretion of the District Executive.

**Cambridge District Scout Council**  
**Report and accounts for the year ended 31 March 2021**

**3. Analysis of incoming resources**

	Year ended 31 March 2021	Year ended 31 March 2020
	£	£
<b>Voluntary income</b>		
Membership fees receivable	47,660	55,517
Less: membership fees element payable to Cambridgeshire County Scout Council	(47,586)	(54,312)
Membership fees due to the District	74	1,205
Covid related closure grants	20,708	-
Donation – Share of profits from Scout Shop	-	-
<b>Total voluntary income</b>	<b>20,782</b>	<b>1,205</b>
<b>Investment income</b>		
Interest received	-	213
Investment property income	6,963	8,192
<b>Total investment income</b>	<b>6,963</b>	<b>8,405</b>
<b>Incoming resources from charitable activities</b>		
Received on closure of Shackleton Explorer Unit	-	560
Hire of HQ	-	9,059
Fees for training	-	463
District activities	-	3,780
Explorer activities	3,763	18,374
Scout section activities	-	5,534
Cub section activities	-	10,581
Beaver section activities	-	2,833
Other income	122	232
<b>Total income from charitable activities</b>	<b>3,886</b>	<b>51,416</b>
<b>Total incoming resources</b>	<b>31,631</b>	<b>61,026</b>

The District received a number of grants related to enforced closure of activities and the HQ due to Covid restrictions, which has compensated for periods when the HQ could not be used and could not be rented out. As a result of the restrictions, income from hire of the HQ and relating to other activities is lower than in the prior year.

**Cambridge District Scout Council**  
**Report and accounts for the year ended 31 March 2021**

**4. Analysis of resources expended**

	Year ended 31 March 2021	Year ended 31 March 2020
	£	£
<b>Charitable activities</b>		
Whole District Camp	-	241
Other District events and activities	-	3,293
Support to new groups	972	869
Equipment – First Aid	-	478
Badges and awards	550	-
Electricity and gas	1,236	1,933
HQ fire and security	612	480
HQ cleaning and caretaking	1,194	2,675
Communications	360	25
Business rates HQ	-	544
Building works HQ	1,464	2,502
Other	80	-
Explorer activities	3,902	19,095
Scout section activities	-	4,525
Cub section activities	-	6,523
<b>Investment costs</b>		
Investment property residents' association	750	750
	466	-
	<b>1,216</b>	<b>750</b>
<b>Governance costs</b>		
Insurance	1,649	1,011
District Secretary service	4,165	1,185
Appointments Committee	-	2,372
District team expenses	100	590
<b>Total governance costs</b>	<b>5,914</b>	<b>5,158</b>
<b>Total resources expended</b>	<b>17,500</b>	<b>51,149</b>

**5 Expenses and fees**

The trustees do not receive any payment for acting as trustees of the charity.

The examiner receives no remuneration for the independent examination of the accounts.

# Cambridge District Scout Council

## Report and accounts for the year ended 31 March 2021

### 6 Property assets

On closure of 54<sup>th</sup> Cambridge Scout Group the Group's former HQ at Green End Road, Cambridge and a freehold flat at Regatta Court, Cambridge were transferred to District at nil cost. The building at Green End Road is now used as the District HQ, and the flat continues to be let on a short-term tenancy to generate income to support the activities of the District. No valuations of the premises have been obtained.

### 7 Debtors

	31 March 2021	31 March 2020
	£	£
Debts due from Groups	13,974	20,323
Prepayments and other debtors	-	1,702
<b>Total</b>	<b>13,974</b>	<b>22,025</b>

### 8 Creditors: amounts falling due within one year

	31 March 2021	31 March 2020
	£	£
Membership fees payable to Cambridgeshire County Scout Council	47,586	54,312
Other creditors and deferred income	1,398	183
<b>Total</b>	<b>48,984</b>	<b>54,495</b>

### 9 Section balances

Included within current account balances are amounts held by sections, mostly in their own bank accounts, which are designated for use by those sections to undertake their Scouting programmes. The amounts held by sections at 31 March were as follows:

	31 March 2021	31 March 2020
	£	£
District Explorer Units not attached to Groups	4,723	4,863
Scouts	1,859	1,859
Cubs	12,959	12,959
Beavers	4,561	4,561
<b>Total</b>	<b>24,102</b>	<b>28,182</b>

### 10 Commitments to expenditure at year-end

There were no commitments to expenditure at 31 March 2021.

**Cambridge District Scout Council**  
**Report and accounts for the year ended 31 March 2021**

**11 Restricted income funds**

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Fund balances carried forward</b>
	£	£	£	£
Received on closure of 10 <sup>th</sup> Girton Scout Group	22,936	-	-	22,936
Received on closure of 54 <sup>th</sup> Cambridge Scout Group	20,095	-	(1,464)	18,631
<b>Total restricted funds</b>	<b>43,031</b>	<b>-</b>	<b>(1,464)</b>	<b>41,567</b>

The District holds no restricted endowment funds.

**12 Unrestricted funds**

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Fund balances carried forward</b>
	£	£	£	£
Harry Thompson and Claude Walker Funds	1,163	-	-	1,163
Jamboree Fund	7,621	-	-	7,621
General fund	46,465	31,631	(16,036)	62,060
<b>Total unrestricted funds</b>	<b>55,249</b>	<b>31,631</b>	<b>(16,136)</b>	<b>70,844</b>

**13 Funds of joint arrangements not included in the accounts**

	<b>31 March 2021</b>	<b>31 March 2020</b>
	£	£
Former Scout Shop (net assets at 31 January)	-	45,591
Joint Liaison Committee (net assets at 28 February)	26,483	6,171

The Cambridge District participates in the Joint Liaison Committee which managed the Cambridge Scout Shop until it closed in the period, along with Crafts Hill District. The Cambridge District has title to a pro-rata share of the assets of the Scout Shop and the Joint Liaison Committee funds with Crafts Hill District, based on the declared census numbers in the preceding year. The amounts shown above are the total assets and not the share that may be attributable to the District,

The District also has a pro-rata interest in the freehold of the former Scout Shop premises at Perne Road, Cambridge, also based on the declared census numbers in the preceding year. The amounts shown above do not include a valuation of the Headquarters.

# Cambridge District Scout Council

## Report and accounts for the year ended 31 March 2021

### Independent Examiner's report to the Trustees of Cambridge District Scout Council

I report on the accounts of the District for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 5 to 12.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

#### Respective responsibilities of Trustees and Examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

#### Basis of Independent Examiner's report


My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B Walker



26 November 2021