

# 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**

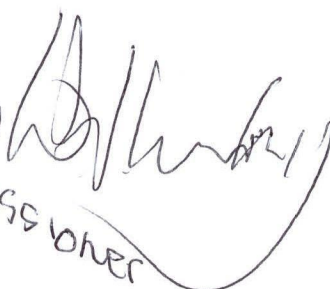
		31 March 2021			31 March 2020
	Note	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors	7	13,974	-	13,974	22,025
<b>Cash at bank and in hand</b>					
Current accounts	9	105,467	5,814	111,281	94,610
Deposit account		34	=	34	34
National Savings Bank		353	-	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**

	<b>Year ended 31 March 2021</b>	<b>Year ended 31 March 2020</b>
	<b>£</b>	<b>£</b>
<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

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
Received on closure of 10 <sup>th</sup> Giron 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

Fund names	Fund balances brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
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

	31 March 2021	31 March 2020
	£	£
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