

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)
Ex-officio members	
Tom Hartley	District Chair (Resigned 19 th December 2022)
George Devine	District Chair from 1 st June 2023
Joanne McGowan	District Secretary
Christine Mackey	District Treasurer
William Holliday	District Commissioner
Lee Mason	District Explorer Scout Commissioner (Resigned 31 st October 2022)
David Jonathan Lalor	District Explorer Scout Commissioner from 12 th December 2022
Nominated and Elected Members	
Robert Pain	Scouter
Asa French	Scouter (Resigned 28 th September 2022)
David Hutchinson	Scouter from 28 th 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:

- 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.

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 17th 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

		31 March 2023		31 March 2022	
	Note	Unrestricted Funds	Restricted income Funds	Total	Total
		£	£	£	£
Incoming Resources					
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
Total incoming resources		62,508	0	62,508	43,060
Resources expended					
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)
Total resources expended		(72,662)	0	(72,662)	(31,398)
Net movement in funds		(10,154)	0	(10,154)	11,662
Funds brought forward		124,073	0	124,073	112,411
Funds carried forward		113,919	0	113,919	124,073

Cambridge District Scout Council

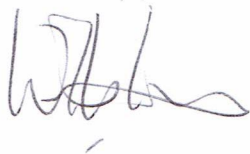
Report and accounts for the year ending 31 March 2023

Balance sheet for the year ending 31 March 2023

	Note	31 March 2023 Unrestricted Funds	Restricted income	Total	31 March 2022 Total
		£	£	£	£
Current assets					
Debtors	7	5,983		5,983	6,377
Cash at bank and in hand					
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
Total cash at bank and in hand		172,411	0	172,411	172,043
Total current assets		178,394	0	178,394	178,420
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)
Total funds		113,919	0	113,919	124,074

The financial statements were approved by the Trustees on 17th 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, 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 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 £
Voluntary Income		
Membership fees receiveable	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
Total voluntary income	1,929	8,000
Investment income		
Interest received	257	233
Investment property income	9,160	7,854
Total investment income	9,417	8,087
Incoming resources from charitable activities		
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
Total income from charitable activities	51,161	26,973
Total incoming resources	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 £
Charitable activities		
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>
Investment Costs		
Investment property resident's association and ground rent	1,160	750
	<u>1,160</u>	<u>750</u>
Governance costs		
Insurance	1,654	1,345
District Secretary service	4,601	4,262
Appointment Committee	-	-
District Team Expenses	513	395
Total Governance costs	<u>6,768</u>	<u>6,002</u>
Total resources expended	<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 54th 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
Total	5,983	6,377

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
Total	64,475	54,346

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	-	-
Total	35,478	28,611

10. Commitments to expenditure at year-end

There are no commitments to expenditure at 31st 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 Gilton and 54th Cambridge Scout Groups were unrestricted by the executive during 2022. There are currently no restricted funds held.

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

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 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
Total unrestricted funds	80,670	104,307	(71,059)	113,919

13. Funds of joint arrangements not included in the accounts

	31 March 2023	31 March 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 29th August 2023