

# 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

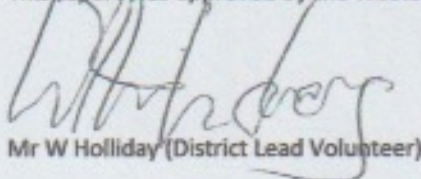
##### Investment policy

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.

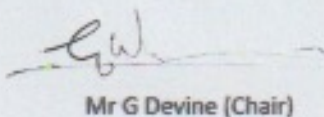
The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.

#### 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
		£	£	£	£
Incoming Resources					
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
Total incoming resources		65,726	–	65,726	62,508
Resources expended					
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)
Total resources expended		(73,947)	–	(73,947)	(72,662)
Correction - Explorer funds counted twice in 22/23		(1,625)	–	(1,625)	
Net movement in funds		(9,846)	–	(9,846)	(10,154)
Funds brought forward		113,919	–	113,919	124,073
Funds carried forward		104,073	–	104,073	113,919



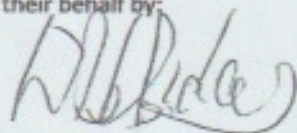
# Cambridge District Scout Council

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
		£	£	£	£
Current assets					
Debtors	7	15,837	-	15,837	5,983
Cash at bank and in hand					
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)
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:

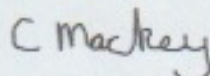


Mr W Holliday (District Lead Volunteer)



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
Total	15,837	5,983

### 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
Total	70,186	64,475

### 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	-
Total	34,758	35,478

### 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 Thompspon 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
Total unrestricted funds	113,919	65,726	73,947	1,625	104,073

**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 30th July 2024