

# 28<sup>th</sup> Cambridge (St John's) Scout Group

Edited by:  
Geoff Oliver.

Charity No 300713  
[www.28thcambridgescouts.org.uk](http://www.28thcambridgescouts.org.uk)

## 28<sup>th</sup> Cambridge Group Scout Council-AGM

Welcome to the 2022 issue of the Annual General Meeting, (AGM), section reports.

As parents, supporters, helpers, Scouters and Patrol Leaders you make up the Group Scout Council and as such the Group Executive Committee is accountable to you. An AGM must be held to consider the annual report of the Executive Committee and approve the Group Scout Leaders nomination for the chair and other nominated members of the committee plus elect more.

This year again I have included the section reports in this document so you will have chance to read them as well as keep a copy.

### Group Scout Leaders report - Geoff Oliver

We are now well on the way back to some degree of normality following a couple of years of Covid and isolations. It's great to be able to hold this AGM at a family camp and fully face to face, its only just over 6 months since the last AGM but this does now line us up going forward with correct timescales.

Since September last year all our sections have been able to continue face to face meetings and activities, including camps for the Scout section. A great deal of hard work is needed in the background to enable this and thanks must go to the leadership team and Exec for enabling it to happen.

We knew when we first started face to face meetings again there would still be many challenges ahead for some time. One such example is many young people have not been able to learn to swim! Therefore, our activities must be carefully planned. Scouting is a youth led organization and as such young people have a huge say in what activities we do in our programs.

As a Group we are doing very well but we need more adult help so we can continue to give our youngsters the best experience of the Scouting Adventure.

If you can't commit to a leader role why not help on our Executive committee.

My personal, huge and heartfelt thanks go to the leadership team. It's down to your hard work and time that the 28<sup>th</sup> Cambridge continues to be the success it is.

#### PARENTS

Why not '*LIVE THE ADVENTURE*'  
If you can spare any time, even if it's only for an hour now and then.  
Please speak with me or one of the team.

*Geoff*

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## Beaver section report



Making apple juice



Climbing

Beavers have enjoyed a wide range of activities: including pressing apples to make juice. Climbing sessions at clip and climb.

We've been working towards many badges: 13x membership badges, 4x peer leadership 1x photographer, 1x book reader and 1x hike badge have been awarded since the last AGM.

**Working together.** Many of our activities include learning new skills that will be built on further when we 'swim up' and become cubs and then eventually scouts.

Games and associated team work are also a big part of the program but the most important bit is....



Climbing

Rocket launching



Beaver 'swim up' (move to Cubs)

If done  
YL's over, 'Welcome  
to the team'

**Please can you help..... or do you know someone who could ?**

We require additional helpers to keep our Beaver meetings running each week. There are many young people on our waiting list and we'd like to give them a chance to enjoy the Scouting adventure

Can you help ?

Even if it's just one or two evenings a term or helping at an off site event.

Please contact our Geoff Oliver our GSL  
[Geoff.oliver@btintern](mailto:Geoff.oliver@btintern)



## Cub Sections Report – Akela, (Jeremy Racher) B (James Newton)

Both Monday and Tuesday Packs have remained full and there has continued to be a lot of enquiries about membership.

### Cub Experience

As reported at the last AGM The need for Social Distancing has meant that the role of Sixer has diminished – the hands on teaching that is so much a part of the interactions has been severely limited. Work is continuing to return to strong sixes in both packs.

### Badges

Since the last AGM the total of badges gained from both packs is an amazing 310 ! That includes 7 Chief Scout silver awards, the highest award that Cubs can achieve. Since return to face to face we have continued making good use of our outdoor opportunities including map reading, orienteering and tracking in local parks as well as pioneering and campfire cooking behind the HQ.



*Badge sewing and chopping veg !  
Basic skills*

## Puppets

Puppet making

Presenting to others



## Scout section reports

Both Monday and Tuesday Troops have had very active programmes, including day hikes, training camps as well as the troop nights at the HQ. Since the last AGM the total number of badges gained across both troops is 73, including Expedition, Hikes, Navigator, Nights away and Time on the water.

The scout section builds on the training received in beavers and cubs. As the journey through scouting continues the badges and awards become more challenging to achieve, as do some of the activities. With more focus on self-reliance as well as team work, confidence builds as well as the skill level of a scout.

### #SkillsForLife

Of course, as skill levels increase the scout section are able to safely undertake more adventurous activities and a clear example of this was Easter Camp in the Lake District. All learnt skills were put into practice in adventure and fun, without having to spend too much time learning, before taking part in an activity. Leaving more time for adventure and fun !

We continue to **grow** the Scout Sections. And run on two separate nights, Monday and Tuesday. The weekly meetings are run separately with the Scouts from both nights attending joint camps, expeditions, competitions and activities.

Do **you** wish to join the adventure?



*Easter camp – Lake District*



*Caving- a tight squeeze.!!*



*Caving.*



*Hikes- We've reached the top !!.*

## Scouting facts:

Naturalist- Steve Backshall,

Inspiring millions with his Expeditions series, he treks into undiscovered parts of world, scales huge peaks and picks up crocodiles in his bare hands. But he never forgets that it's kindness that matters most.

**'So many of the skills that I use on my expeditions now, I learnt at Cubs.'** -Steve Backshall. Scout Ambassador



28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

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SCOUT GROUP LEADER: Geoff Oliver

TRUSTEES: Geoff Oliver  
Jeremy Racher  
Katherine Church  
Katharine Laura Gerlach  
Clennell Collingwood  
Philip Colligan

PRINCIPAL OFFICE: Group Headquarters  
Flamsteed Road  
Cambridge

CHARITY NUMBER: 300713

INDEPENDENT EXAMINER: Ian Shipley FCCA  
For and on behalf of:  
Prentis & Co LLP  
115c Milton Road  
Cambridge  
CB4 1XE

BANKERS: Lloyds Bank Plc  
6 St Andrews Street  
Cambridge  
CB2 3AX



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## TRUSTEES ANNUAL REPORT

The trustees present their annual report for the 28th Cambridge (St John's) Scout Group for the year ended 31st December 2021.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition) (effective 1 January 2019).

### STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT

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### ORGANISATION AND APPOINTMENT OF TRUSTEES

The 28th Cambridge (St John's) Scout Group consists of volunteer leaders and helpers, parents/guardians and young people involved in the Scouting movement and is supported by the Executive Committee dealing with the administrative and financial management of the Group, organising such matters as raising funds, Headquarters' maintenance and other users of the building and the renovation project. The Chair is appointed by the Group Scout Leader and approved by the Group at its AGM; the Treasurer and other members of the Executive Committee are appointed at the AGM, but look to involve other volunteers.

### RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risk within the Scout Group and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen those risks.

### OBJECTIVES AND ACTIVITIES

The key objective of the 28th Cambridge (St John's) Scout Group is to involve young people in the Scouting movement and allow them to experience the wide range of Scouting activities. The Group runs five sections for Beavers (6-8 years), Cubs (8-10 and a half) and Scouts (10 and a half up to 14+) with a packed programme of weekly meetings in term time, camps and other activities with a team of volunteer leaders and Young Leaders many of whom are former scouts in the Group.

### ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

The 28th Cambridge is a thriving Scout Group well recognised in the District with waiting lists for each section and a higher number of awards and badges earned. The Group tries to offer the experience of Scouting to as many young people as possible and runs meetings on Monday and Tuesday evenings. The benefit of the Scouting experience is not only the great enjoyment involved in all the wide range of activities but also the confidence it gives to young people to become involved and to work together and tackle new experiences throughout life - to live the adventure.

The Group benefits from a Headquarters (HQ) building on a site leased from the local Council in Flamsteed Road and, through grant funding from the Council, has substantially renovated the building. The HQ building is a valuable resource for hire to the community and normally in use morning and evening 6, and occasionally 7, times a week.

The COVID-19 pandemic caused significant disruption during the year. When allowed, meetings and activities were held in person with appropriate safety measures in place; during lockdowns, the weekly meetings were held online. Income from subscriptions and rental were significantly reduced, but grants from the Council protected the Group's financial position.

The trustees consider the results and financial position satisfactory for the year. The Statement of Financial Activities shows a surplus after depreciation of £7682 (deficit 2020 of £2743).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

TRUSTEES ANNUAL REPORT ...../continued

## FINANCIAL REVIEW AND RESERVES

Unrestricted reserves have increased to £193697 (2020: £179950) and free reserves are £59815 (2020: £45578) which is also considered satisfactory.

The trustees review the level of reserves from time to time to ensure there is a sufficient level to meet future and unexpected obligations such as property repairs, whilst ensuring the continuance of the Scout Group.

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required by charity law to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements the trustees are required to:-


- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.
- (d) State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departure disclosed and explained in the financial statements;
- (e) Observe the methods and principals of the Charities SORP

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ON BEHALF OF THE TRUSTEES

  
.....  
Geoff Oliver  
Scout Group Leader

Date: 30/4/22.....

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF 28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

I report on the accounts of the Scout Group for the year ended 31st December 2021 which are set out on pages 4 to 9.

## RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

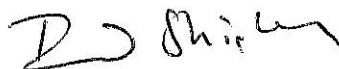
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF OF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

115c Milton Road  
Cambridge  
CB4 1XE

31 May 2022



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
<b>INCOME</b>							
Income from charitable activities:							
Subscriptions		5923	-	5923	4338	-	4338
Fundraising events		17	-	17	592	-	592
Camping and Activity Days		6929	-	6929	4516	-	4516
Income from other activities:							
Government Grant		17374	-	17374	11334	-	11334
Rental		5673	-	5673	3695	-	3695
Interest receivable		7	-	7	20	-	20
Gift Aid		833	-	833	4346	-	4346
<b>TOTAL INCOME</b>		<b>36756</b>	<b>-</b>	<b>36756</b>	<b>28841</b>	<b>-</b>	<b>28841</b>
<b>EXPENDITURE</b>							
Charitable activities	2	23009	6065	29074	25584	6000	31584
<b>TOTAL EXPENDITURE</b>		<b>23009</b>	<b>6065</b>	<b>29074</b>	<b>25584</b>	<b>6000</b>	<b>31584</b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>13747</b>	<b>(6065)</b>	<b>7682</b>	<b>3257</b>	<b>(6000)</b>	<b>(2743)</b>
<b>RECONCILIATION OF FUNDS</b>							
Total fund balance brought forward		179950	78599	258549	176693	84599	261292
Total fund balance carried forward		193697	72534	266231	179950	78599	258549

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.


## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## BALANCE SHEET

	Notes	2021 £	2020 £
FIXED ASSETS	3	205882	211882
CURRENT ASSETS			
Cash at bank	4	64021	46638
Debtors	5	2510	629
TOTAL CURRENT ASSETS		<u>66531</u>	<u>47267</u>
LIABILITIES			
Creditors: Due within one year	6	<u>6182</u>	<u>600</u>
NET CURRENT ASSETS		60349	46667
TOTAL NET ASSETS		<u>266231</u>	<u>258549</u>
THE FUNDS OF THE CHARITY			
Restricted funds	7	72534	78599
Unrestricted funds	7	193697	179950
TOTAL CHARITY FUNDS		<u>266231</u>	<u>258549</u>

The financial statements were approved by the trustees on

30/4/22

  
 Geoff Oliver  
 Scout Group Leader

The notes on pages 6 to 9 form part of these financial statements.

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (second edition) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

## (b) STATEMENT OF CASH FLOWS

The trustees have opted to take advantage of the amendment to Charities SORP FRS 102, whereas only larger charities are required to prepare a statement of cash flow.

## (c) INCOME

Income represents the amount derived from the charity's ordinary activities. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. No income is stated net of any associated expenditure.

## (d) EXPENDITURE

All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and are part of the charity's activities. Expenditure is allocated to expense headings on a direct cost basis.

## (e) FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

The property held is a leasehold held on behalf of the Group by the Scout Association as custodian trustee. During 2012/13 improvements were carried out on the property, amounting to £118258 and these are considered to have a useful economic life of 20 years. The depreciation is written off to restricted funds as a restricted grant was received from Cambridge City Council for the improvements.

Leasehold improvements	- 20 years
------------------------	------------

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

2.	EXPENDITURE ON CHARITABLE ACTIVITIES YEAR ENDED 31ST DECEMBER 2021	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
	Scouting activities - Camps/activity days	5844	65	5909
	Scouting activities - Weekly meetings	3009	-	3009
	Capitation	3990	-	3990
	Insurance	1251	-	1251
	Utility bills	1416	-	1416
	Ground rent	1004	-	1004
	Building maintenance	2581	-	2581
	Equipment	3266	-	3266
	Depreciation	-	6000	6000
	Independent Examination	648	-	648
		<u>23009</u>	<u>6065</u>	<u>29074</u>
	EXPENDITURE ON CHARITABLE ACTIVITIES YEAR ENDED 31ST DECEMBER 2020	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
	Scouting activities - Camps/activity days	4228	-	4228
	Scouting activities - Weekly meetings	1384	-	1384
	Capitation	4698	-	4698
	Insurance	1310	-	1310
	Utility bills	2339	-	2339
	Ground rent	1004	-	1004
	Building maintenance	8556	-	8556
	Equipment	1176	-	1176
	Donations	266	-	266
	Depreciation	-	6000	6000
	Independent Examination	623	-	623
		<u>25584</u>	<u>6000</u>	<u>31584</u>
3.	FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2021			2021 £
	COST			<u>253882</u>
	Balance at 1st January 2021			
	DEPRECIATION			
	Balance at 1st January 2021			42000
	Charge for the year			6000
	Balance at 31st December 2021			<u>48000</u>
	Net book value at 31st December 2021			<u>205882</u>
	FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2020			2020 £
	COST			<u>253882</u>
	Balance at 1st January 2020			
	DEPRECIATION			
	Balance at 1st January 2020			36000
	Charge for the year			6000
	Balance at 31st December 2020			<u>42000</u>
	Net book value at 31st December 2020			<u>211882</u>

Land is not depreciated and was valued at £133882 as at 31st December 2021 (2020:£133882).



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

4.	CASH AT BANK	2021 £	2020 £
	Current account	43994	26618
	Deposit account	20027	20020
		<u>64021</u>	<u>46638</u>
5.	DEBTORS	2021 £	2020 £
	Prepayments and accrued income	2510	629
6.	CREDITORS	2021 £	2020 £
	Easter camp trip monies in advance	5546	-
	Independent Examination	636	600
		<u>6182</u>	<u>600</u>

7.	ACCUMULATED FUNDS YEAR ENDED 31ST DECEMBER 2021	Balance at 1st January 2021 £	Income £	Expenditure £	Transfer	Balance at 31st December 2021 £
	Restricted funds					
	Grant received	78000	-	6000	-	72000
	Hardship Fund	599	-	65	-	534
	Total Restricted funds	<u>78599</u>	<u>-</u>	<u>6065</u>	<u>-</u>	<u>72534</u>
	Unrestricted funds	179460	36756	23009	490	193697
	Designated funds	490	-	-	(490)	-
	Total Unrestricted funds	<u>179950</u>	<u>36756</u>	<u>23009</u>	<u>-</u>	<u>193697</u>
	TOTAL FUNDS	<u>258549</u>	<u>36756</u>	<u>29074</u>	<u>-</u>	<u>266231</u>

	ACCUMULATED FUNDS YEAR ENDED 31ST DECEMBER 2020	Balance at 1st January 2020 £	Income £	Expenditure £	Balance at 31st December 2020 £
	Restricted funds				
	Grant received	84000	-	6000	78000
	Hardship Fund	599	-	-	599
	Total Restricted funds	<u>84599</u>	<u>-</u>	<u>6000</u>	<u>78599</u>
	Unrestricted funds	175820	28841	25201	179460
	Designated funds	873	-	383	490
	Total Unrestricted funds	<u>176693</u>	<u>28841</u>	<u>25584</u>	<u>179950</u>
	TOTAL FUNDS	<u>261292</u>	<u>28841</u>	<u>31584</u>	<u>258549</u>

## Restricted Funds

Hardship Fund. This is money given by Kynaston Lodge to support Beavers/Cubs/Scouts from a disadvantaged background.

## Designated Funds

Tent Fund. This is for tent replacements, but as the group now has sufficient funds to replace the tents, this will no longer be 'ring-fenced' going forward.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

8. STAFF COSTS

There are no staff costs.

The trustees consider they are the key management and are not remunerated.

Trustee expenses of £4297 (2020: £3233) were reimbursed during the year. The expenses are solely incurred for the activities and operations of the Scout Group.

Payments amounting to £3990 (including the capitation fee) (2020: £4698) were paid to Cambridge District Scout Council, a charity in which G Oliver and J Racher are also trustees.

In common with other Scout Groups, trustees can have members of family participating in activities and members of the Group. All activities and membership are on the same terms as the other users.

9. FINANCIAL COMMITMENTS

The Scout Group has total financial commitments (lease on property) of £1004.

28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

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TRUSTEES ANNUAL REPORT ...../continued

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- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.
- (d) State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departure disclosed and explained in the financial statements;
- (e) Observe the methods and principals of the Charities SORP

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ON BEHALF OF THE TRUSTEES

  
.....  
Geoff Oliver  
Scout Group Leader

Date: 30/4/22

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF 28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

I report on the accounts of the Scout Group for the year ended 31st December 2021 which are set out on pages 4 to 9.

## RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

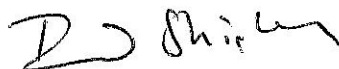
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



IAN SHIPLEY FCCA  
FOR AND ON BEHALF OF:  
PRENTIS & CO LLP  
CHARTERED ACCOUNTANTS &  
INDEPENDENT EXAMINERS

115c Milton Road  
Cambridge  
CB4 1XE

31 May 2022

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
<b>INCOME</b>							
Income from charitable activities:							
Subscriptions		5923	-	5923	4338	-	4338
Fundraising events		17	-	17	592	-	592
Camping and Activity Days		6929	-	6929	4516	-	4516
Income from other activities:							
Government Grant		17374	-	17374	11334	-	11334
Rental		5673	-	5673	3695	-	3695
Interest receivable		7	-	7	20	-	20
Gift Aid		833	-	833	4346	-	4346
<b>TOTAL INCOME</b>		<b>36756</b>	<b>-</b>	<b>36756</b>	<b>28841</b>	<b>-</b>	<b>28841</b>
<b>EXPENDITURE</b>							
Charitable activities	2	23009	6065	29074	25584	6000	31584
<b>TOTAL EXPENDITURE</b>		<b>23009</b>	<b>6065</b>	<b>29074</b>	<b>25584</b>	<b>6000</b>	<b>31584</b>
<b>NET INCOME/EXPENDITURE FOR THE YEAR</b>		<b>13747</b>	<b>(6065)</b>	<b>7682</b>	<b>3257</b>	<b>(6000)</b>	<b>(2743)</b>
<b>RECONCILIATION OF FUNDS</b>							
Total fund balance brought forward		179950	78599	258549	176693	84599	261292
Total fund balance carried forward		193697	72534	266231	179950	78599	258549

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.


## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## BALANCE SHEET

	Notes	2021 £	2020 £
FIXED ASSETS	3	205882	211882
CURRENT ASSETS			
Cash at bank	4	64021	46638
Debtors	5	2510	629
TOTAL CURRENT ASSETS		<u>66531</u>	<u>47267</u>
LIABILITIES			
Creditors: Due within one year	6	<u>6182</u>	<u>600</u>
NET CURRENT ASSETS		60349	46667
TOTAL NET ASSETS		<u>266231</u>	<u>258549</u>
THE FUNDS OF THE CHARITY			
Restricted funds	7	72534	78599
Unrestricted funds	7	193697	179950
TOTAL CHARITY FUNDS		<u>266231</u>	<u>258549</u>

The financial statements were approved by the trustees on

30/4/22

  
 Geoff Oliver  
 Scout Group Leader

The notes on pages 6 to 9 form part of these financial statements.



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (second edition) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

## (b) STATEMENT OF CASH FLOWS

The trustees have opted to take advantage of the amendment to Charities SORP FRS 102, whereas only larger charities are required to prepare a statement of cash flow.

## (c) INCOME

Income represents the amount derived from the charity's ordinary activities. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. No income is stated net of any associated expenditure.

## (d) EXPENDITURE

All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and are part of the charity's activities. Expenditure is allocated to expense headings on a direct cost basis.

## (e) FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

The property held is a leasehold held on behalf of the Group by the Scout Association as custodian trustee. During 2012/13 improvements were carried out on the property, amounting to £118258 and these are considered to have a useful economic life of 20 years. The depreciation is written off to restricted funds as a restricted grant was received from Cambridge City Council for the improvements.

Leasehold improvements	- 20 years
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## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

2.	EXPENDITURE ON CHARITABLE ACTIVITIES YEAR ENDED 31ST DECEMBER 2021	Unrestricted	Restricted	Total
		2021	2021	2021
		£	£	£
	Scouting activities - Camps/activity days	5844	65	5909
	Scouting activities - Weekly meetings	3009	-	3009
	Capitation	3990	-	3990
	Insurance	1251	-	1251
	Utility bills	1416	-	1416
	Ground rent	1004	-	1004
	Building maintenance	2581	-	2581
	Equipment	3266	-	3266
	Depreciation	-	6000	6000
	Independent Examination	648	-	648
		<u>23009</u>	<u>6065</u>	<u>29074</u>
	EXPENDITURE ON CHARITABLE ACTIVITIES YEAR ENDED 31ST DECEMBER 2020	Unrestricted	Restricted	Total
		2020	2020	2020
		£	£	£
	Scouting activities - Camps/activity days	4228	-	4228
	Scouting activities - Weekly meetings	1384	-	1384
	Capitation	4698	-	4698
	Insurance	1310	-	1310
	Utility bills	2339	-	2339
	Ground rent	1004	-	1004
	Building maintenance	8556	-	8556
	Equipment	1176	-	1176
	Donations	266	-	266
	Depreciation	-	6000	6000
	Independent Examination	623	-	623
		<u>25584</u>	<u>6000</u>	<u>31584</u>
3.	FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2021			2021
				£
	Balance at 1st January 2021			<u>253882</u>
	DEPRECIATION			
	Balance at 1st January 2021			42000
	Charge for the year			6000
	Balance at 31st December 2021			<u>48000</u>
	Net book value at 31st December 2021			<u>205882</u>
	FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2020			2020
	COST			£
	Balance at 1st January 2020			<u>253882</u>
	DEPRECIATION			
	Balance at 1st January 2020			36000
	Charge for the year			6000
	Balance at 31st December 2020			<u>42000</u>
	Net book value at 31st December 2020			<u>211882</u>

Land is not depreciated and was valued at £133882 as at 31st December 2021 (2020:£133882).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

## NOTES TO THE FINANCIAL STATEMENTS

4.	CASH AT BANK	2021 £	2020 £
	Current account	43994	26618
	Deposit account	20027	20020
		<u>64021</u>	<u>46638</u>
5.	DEBTORS	2021 £	2020 £
	Prepayments and accrued income	2510	629
6.	CREDITORS	2021 £	2020 £
	Easter camp trip monies in advance	5546	-
	Independent Examination	636	600
		<u>6182</u>	<u>600</u>

7.	ACCUMULATED FUNDS YEAR ENDED 31ST DECEMBER 2021	Balance at 1st January 2021 £	Income £	Expenditure £	Transfer	Balance at 31st December 2021 £
	Restricted funds					
	Grant received	78000	-	6000	-	72000
	Hardship Fund	599	-	65	-	534
	Total Restricted funds	<u>78599</u>	<u>-</u>	<u>6065</u>	<u>-</u>	<u>72534</u>
	Unrestricted funds	179460	36756	23009	490	193697
	Designated funds	490	-	-	(490)	-
	Total Unrestricted funds	<u>179950</u>	<u>36756</u>	<u>23009</u>	<u>-</u>	<u>193697</u>
	TOTAL FUNDS	<u>258549</u>	<u>36756</u>	<u>29074</u>	<u>-</u>	<u>266231</u>

	ACCUMULATED FUNDS YEAR ENDED 31ST DECEMBER 2020	Balance at 1st January 2020 £	Income £	Expenditure £	Balance at 31st December 2020 £
	Restricted funds				
	Grant received	84000	-	6000	78000
	Hardship Fund	599	-	-	599
	Total Restricted funds	<u>84599</u>	<u>-</u>	<u>6000</u>	<u>78599</u>
	Unrestricted funds	175820	28841	25201	179460
	Designated funds	873	-	383	490
	Total Unrestricted funds	<u>176693</u>	<u>28841</u>	<u>25584</u>	<u>179950</u>
	TOTAL FUNDS	<u>261292</u>	<u>28841</u>	<u>31584</u>	<u>258549</u>

## Restricted Funds

Hardship Fund. This is money given by Kynaston Lodge to support Beavers/Cubs/Scouts from a disadvantaged background.

## Designated Funds

Tent Fund. This is for tent replacements, but as the group now has sufficient funds to replace the tents, this will no longer be 'ring-fenced' going forward.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

8. STAFF COSTS

There are no staff costs.

The trustees consider they are the key management and are not remunerated.

Trustee expenses of £4297 (2020: £3233) were reimbursed during the year. The expenses are solely incurred for the activities and operations of the Scout Group.

Payments amounting to £3990 (including the capitation fee) (2020: £4698) were paid to Cambridge District Scout Council, a charity in which G Oliver and J Racher are also trustees.

In common with other Scout Groups, trustees can have members of family participating in activities and members of the Group. All activities and membership are on the same terms as the other users.

9. FINANCIAL COMMITMENTS

The Scout Group has total financial commitments (lease on property) of £1004.