

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 2023 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 Trustee Board is accountable to you. An AGM must be held to consider the annual report of the Trustee Board and approve the Group Scout Leaders nomination for the chair and other nominated members of the committee plus elect more.

The section reports are in this document so you will have chance to read them as well as keep a copy.

### Group Scout Leaders report - Geoff Oliver

Since our last AGM the group has again been highly active in all sections.

In fact, even by March this year all our young people in each section had been given the opportunity for a night away in 2023! A long way ahead of many other groups in Cambridge. A great deal of hard work is needed in the background to enable this, and thanks must go to the leadership team for enabling it to happen.

Although covid lockdown is in the past there are still many challenges that arose because of it and our activities must be carefully planned. Scouting is a youth led organization and as such our young people have a huge say in what activities we do in our programs, especially the scout section. This helps us focus on getting in place what the young people want.

The benefits of involvement in Scouting, to both young and old are well documented and we receive regular requests to join the group. We'd like to open a 2<sup>nd</sup> Beaver colony but we really do need more adult volunteers to assist us so we can continue to give our youngsters the best experience of the Scouting Adventure.

So, can you help? Do you know someone

who could spare time to volunteer with us? There is a role for all, it could just be driving a minibus to camp or helping to cook, or why not help on our Trustee board. It all helps us to deliver **#SkillsForLife** to our young people.

If you can help, please speak with me or one of the team.

Finally, 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.

*Geoff*

#### contents:

|               |   |
|---------------|---|
| GSL report    | 1 |
| Beaver report | 2 |
| Cub reports   | 3 |
| Scouts        | 4 |



## Beaver section report



*Learning to Iron*



*Setting a table*

Beavers have enjoyed a wide range of activities: including fire lighting, first aid, money skills, a litter pick, minibeast and bug hunt, Plus a visit to the fire station and a sleepover.

They've been working towards many badges with a total of 188 awarded since the last AGM. 5 of these have been the Chief Scouts bronze award, which is the highest award a Beaver can gain.

There are 18 Beavers with at least 8 on the waiting list of 35, who are already of Beaver age. It would be

great to start a 2<sup>nd</sup> Colony so we can expand on the number of young people able to experience the life skills being a Beaver Scout can offer. But more adult help is required to enable us to achieve this.

### **Working together.**

Many Beaver activities include learning new skills that will be built on further when they 'swim up' and become cubs. For some being a Beaver Scout is the first chance they experience working together in small groups.



Bug Hunting



Fire station visit



Investing Beavers

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

We require additional volunteers. 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 Geoff Oliver our GSL  
**[Geoff.oliver@btinternet.com](mailto:Geoff.oliver@btinternet.com)**

## Cub Sections Report

Both Monday and Tuesday Packs have shown significant improvement in Scouting skills, individual and collective confidence, and interpersonal skills. These were noticeably lacking immediately following the dislocations of the Covid lockdown. These are shadowed by improvements in the confidence of parents in their children. Parents have benefited from significantly increased reassurance and information.

### Tuesday Cubs

Numbers have steadily grown back to the pre lockdown target of 24. The nominal 24 has been maintained but an increased number of Cubs have been irregular attendees. In part this has been a consequence of opening places to Ukrainian refugees who have been in temporary accommodation or have returned home. The communications have not always been clear with this subset but we have been happy to help.

### Monday Cubs

The Monday cub pack started the year with nearly 28 cubs – which was felt to be too many as it reduced the ability to work with cubs on an individual basis and the large number was off-putting for some cubs. However, over the year we have returned to the target 24 cubs with several cubs having moved up to Scouts.

Numbers camping between

the two packs have been about 50% and this is probably 10% down on more usual attendance. This is probably attributable to a break in the continuity of understood camping dates, that is the fixed Family Camp and Summer Camp, and to the reassurance between parents 'at the school gates'. Both should be reestablished in time, and we have already seen an increase in the number of cubs coming to this year's Summer Camp (helped in part by sending out information with invites well ahead of the event). The smaller Family Camp and the small Cub District Camp were also beneficial in establishing camping. Neither was overwhelmingly large and had flexible timetables. They were fun.

There has been a small increase in enquiries about financial support for camping. This is probably the function of the increased cost of living rather than a change in the overall demographic mix of families. The enquiries probably do not quite match the need but in conjunction with the post lockdown adjustments it is difficult to be clear.

The number of Cubs moving towards completing the Silver Chief Scouts Award is pleasing. It demonstrates that the programme is covering the

full range of Scouting activities. The growth in collective working is particularly pleasing to see. On return from lockdown this was noticeably lacking through lack of practice and the lack understanding of the expectation. It was difficult to initiate when the remnants of social distancing were still habitual.

In the Tuesday pack eight of the twenty-four regular attendees are girls, a little less than usual but not a worrying fall. There is currently a lower proportion of girls in the Monday pack and we are keen to rectify this situation in the coming year. The Cub waiting list is down to minimal numbers (6), of which only three are just eight years old. We would anticipate an increase in numbers. The Beaver waiting list, which feeds into the Cub list, is at 35 many of whom will not get a place in Beavers and will step directly onto the Cub waiting list in the next six months.

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### Science experiment



**Monday Cubs-** 231 badges awarded, with 2x Chief Scout Siver awards. (Highest award a Cub can gain)

**Tuesday Cubs-** 186 badges awarded, with 6 Chief Scouts silver awards

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### Collection for local food bank





## Scout section reports

Monday and Tuesday Troops have had very active programmes, including day hikes, camps as well as the troop nights at the HQ. Since the last AGM young people have been offered 19 nights away, 13 in tents.

Badges gained across both troops is 73, including Expedition, Hikes, Navigator nights away and Time on the water. With 1x Chief Scouts Gold award, *Well done Bruno!*

### Summer Term 2022

**Expedition Camp** – Sharnbrook, Bedfordshire – 14 scouts completed an overnight expedition in Bedfordshire which ended with a swimming pool trip.

**Summer Camp** - Botany Bay, Forest of Dean – 17 scouts camped in patrols and went hiking, climbing, mountain biking and completed an overnight expedition. Congratulations to Alice M. and Panther on winning the patrol competition.

### Autumn Term 2022

**PLAPL Camp** – Glenbrook, Peak District – 5 PLs and APLs undertook navigation training in the Peaks.

**Scoutcraft Training Day** – Thetford – 18 scouts took part in scoutcraft training at Thetford.

### Spring Term 2023

**Spring Camp** – Thetford – 27 scouts attended a Scoutcraft Camp at Thetford. We stayed indoors at the Bidwell Centre for a change.

**Easter Camp** – Lake District – 19 scouts and 7 young leaders went on Easter Adventure Camp – we went caving with “Cave Dave”, ghyll scrambling and scouts completed an overnight expedition.



*Easter camp – Lake District*



*Ghyll Scrambling*

### Summer Term 2023

**June Camp** – Danemead, Broxbourne – 29 scouts and 7 young leaders took part in a scoutcraft camp in June. Scout completed an incident hike and had a cooking competition. Congratulations to Tallin and Falcon Patrol on their Dutch oven baked cake!



*Cake Yum yum. .*



*Cooking Fish and dampers.*

## Scouting facts: Astronaut – Tim Peake

186 days in space gave Tim a unique view of the world. That's why he spends his time helping young people gain skills, look to the future, and dream big.

*“Scouts was the first step on a journey that led to me becoming an astronaut. With the right skills, anything is possible.”*

**Tim Peake. Scout Ambassador**



28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

CONTENTS AND SCOUT GROUP INFORMATION

| CONTENTS                          | PAGE: |
|-----------------------------------|-------|
| Trustees Report                   | 1 - 2 |
| Independent Examiners Report      | 3     |
| Statement of Financial Activities | 4     |
| Balance Sheet                     | 5     |
| Notes to the Financial Statements | 6 - 9 |

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 2022

## TRUSTEES ANNUAL REPORT

The trustees present their annual report for the 28th Cambridge (St John's) Scout Group for the year ended 31st December 2022.

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*

The Scout Group was established by Scout Trust Deed in 1969 and registered as a charity on 21st June 1971.

## 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.

With the end of COVID-19 restrictions, activities across the Scout Group are back to pre-pandemic levels. However, costs have significantly increased leading to a significant deficit in the year; this deficit is not sustainable and corrective actions have been taken with the aim of returning to surplus.

The trustees consider the results and financial position satisfactory for the year. The Statement of Financial Activities shows a deficit after depreciation of £9,913 (surplus 2021 of £7,682).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES ANNUAL REPORT ...../continued

## FINANCIAL REVIEW AND RESERVES

Unrestricted reserves have decreased to £189,763 (2021: £193,697) and free reserves are £55,881 (2021: £59,815) 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: 16 7 23

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## 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 2022 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').

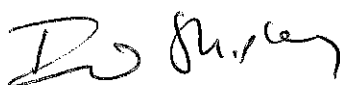
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## 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

18<sup>th</sup> July 2023



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## STATEMENT OF FINANCIAL ACTIVITIES

|                                     | Notes | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ |
|-------------------------------------|-------|---------------------------|-------------------------|--------------|---------------------------|-------------------------|--------------|
| INCOME                              |       |                           |                         |              |                           |                         |              |
| Income from charitable activities:  |       |                           |                         |              |                           |                         |              |
| Subscriptions                       |       | 8,007                     | -                       | 8,007        | 5,923                     | -                       | 5,923        |
| Fundraising events                  |       | 23                        | 100                     | 123          | 17                        | -                       | 17           |
| Camping and Activity Days           |       | 25,355                    | -                       | 25,355       | 6,929                     | -                       | 6,929        |
| Income from other activities:       |       |                           |                         |              |                           |                         |              |
| Government Grant                    |       | -                         | -                       | -            | 17,374                    | -                       | 17,374       |
| Rental                              |       | 11,469                    | -                       | 11,469       | 5,673                     | -                       | 5,673        |
| Interest receivable                 |       | 66                        | -                       | 66           | 7                         | -                       | 7            |
| Gift Aid                            |       | 1,111                     | -                       | 1,111        | 833                       | -                       | 833          |
| TOTAL INCOME                        |       | 46,031                    | 100                     | 46,131       | 36,756                    | -                       | 36,756       |
| EXPENDITURE                         |       |                           |                         |              |                           |                         |              |
| Charitable activities               | 2     | 49,965                    | 6,079                   | 56,044       | 23,009                    | 6,065                   | 29,074       |
| TOTAL EXPENDITURE                   |       | 49,965                    | 6,079                   | 56,044       | 23,009                    | 6,065                   | 29,074       |
| NET INCOME/EXPENDITURE FOR THE YEAR |       | (3,934)                   | (5,979)                 | (9,913)      | 13,747                    | (6,065)                 | 7,682        |
| RECONCILIATION OF FUNDS             |       |                           |                         |              |                           |                         |              |
| Total fund balance brought forward  |       | 193,697                   | 72,534                  | 266,231      | 179,950                   | 78,599                  | 258,549      |
| Total fund balance carried forward  |       | 189,763                   | 66,555                  | 256,318      | 193,697                   | 72,534                  | 266,231      |

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.

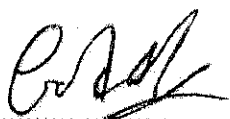
## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## BALANCE SHEET

|                                | Notes | 2022<br>£      | 2021<br>£      |
|--------------------------------|-------|----------------|----------------|
| FIXED ASSETS                   | 3     | 199,882        | 205,882        |
| CURRENT ASSETS                 |       |                |                |
| Cash at bank                   | 4     | 56,185         | 64,021         |
| Debtors                        | 5     | 941            | 2,510          |
| TOTAL CURRENT ASSETS           |       | <u>57,126</u>  | <u>66,531</u>  |
| LIABILITIES                    |       |                |                |
| Creditors: Due within one year | 6     | <u>690</u>     | <u>6,182</u>   |
| NET CURRENT ASSETS             |       | 56,436         | 60,349         |
| TOTAL NET ASSETS               |       | <u>256,318</u> | <u>266,231</u> |
| THE FUNDS OF THE CHARITY       |       |                |                |
| Restricted funds               | 7     | 66,555         | 72,534         |
| Unrestricted funds             | 7     | 189,763        | 193,697        |
| TOTAL CHARITY FUNDS            |       | <u>256,318</u> | <u>266,231</u> |

The financial statements were approved by the trustees on

16 7 23



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 2022

## 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 2022

## NOTES TO THE FINANCIAL STATEMENTS

|    |   |                           |                         |                    |
|----|---|---------------------------|-------------------------|--------------------|
| 2. | EXPENDITURE ON CHARITABLE ACTIVITIES<br>YEAR ENDED 31ST DECEMBER 2022 | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|    | Scouting activities - Camps/activity days                             | 26,108                    | -                       | 26,108             |
|    | Scouting activities - Weekly meetings                                 | 3,975                     | 79                      | 4,054              |
|    | Capitation  | 4,415                     | -                       | 4,415              |
|    | Insurance   | 1,184                     | -                       | 1,184              |
|    | Utility bills   | 3,339                     | -                       | 3,339              |
|    | Ground rent   | 1,004                     | -                       | 1,004              |
|    | Building maintenance  | 3,086                     | -                       | 3,086              |
|    | Equipment   | 5,534                     | -                       | 5,534              |
|    | Other expenditure   | 630                       | -                       | 630                |
|    | Depreciation  | -                         | 6,000                   | 6,000              |
|    | Independent Examination   | 690                       | -                       | 690                |
|    |   | <u>49,965</u>             | <u>6,079</u>            | <u>56,044</u>      |
|    | EXPENDITURE ON CHARITABLE ACTIVITIES<br>YEAR ENDED 31ST DECEMBER 2021 | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ |
|    | Scouting activities - Camps/activity days                             | 5,844                     | 65                      | 5,909              |
|    | Scouting activities - Weekly meetings                                 | 3,009                     | -                       | 3,009              |
|    | Capitation  | 3,990                     | -                       | 3,990              |
|    | Insurance   | 1,251                     | -                       | 1,251              |
|    | Utility bills   | 1,416                     | -                       | 1,416              |
|    | Ground rent   | 1,004                     | -                       | 1,004              |
|    | Building maintenance  | 2,581                     | -                       | 2,581              |
|    | Equipment   | 3,266                     | -                       | 3,266              |
|    | Depreciation  | -                         | 6,000                   | 6,000              |
|    | Independent Examination   | 648                       | -                       | 648                |
|    |   | <u>23,009</u>             | <u>6,065</u>            | <u>29,074</u>      |
| 3. | FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2022                          |                           |                         | 2022               |
|    | COST  |                           |                         | £                  |
|    | Balance at 1st January 2022 and 31st December 2022                    |                           |                         | <u>253,882</u>     |
|    | DEPRECIATION  |                           |                         |                    |
|    | Balance at 1st January 2022   |                           |                         | 48,000             |
|    | Charge for the year   |                           |                         | 6,000              |
|    | Balance at 31st December 2022   |                           |                         | <u>54,000</u>      |
|    | Net book value at 31st December 2022                                  |                           |                         | <u>199,882</u>     |
|    | FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2021                          |                           |                         | 2021               |
|    | COST  |                           |                         | £                  |
|    | Balance at 1st January 2021 and 31st December 2021                    |                           |                         | <u>253,882</u>     |
|    | DEPRECIATION  |                           |                         |                    |
|    | Balance at 1st January 2021   |                           |                         | 42,000             |
|    | Charge for the year   |                           |                         | 6,000              |
|    | Balance at 31st December 2021   |                           |                         | <u>48,000</u>      |
|    | Net book value at 31st December 2021                                  |                           |                         | <u>205,882</u>     |

Land is not depreciated and was valued at £133882 as at 31st December 2022 (2021:£133882).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

|    |                                    |                |                |
|----|------------------------------------|----------------|----------------|
| 4. | CASH AT BANK                       | 2022           | 2021           |
|    |                                    | £              | £              |
|    | Current account                    | 36,092         | 43,994         |
|    | Deposit account                    | 20,093         | 20,027         |
|    |                                    | <u>56,185</u>  | <u>64,021</u>  |
| 5. | DEBTORS                            | 2022           | 2021           |
|    |                                    | £              | £              |
|    | Prepayments and accrued income     | 941            | 2,510          |
| 6. | CREDITORS                          | 2022           | 2021           |
|    |                                    | £              | £              |
|    | Easter camp trip monies in advance | -              | 5,546          |
|    | Independent Examination            | 690            | 636            |
|    |                                    | <u>690</u>     | <u>6,182</u>   |
| 7. | ACCUMULATED FUNDS                  | Balance at     | Balance at     |
|    | YEAR ENDED 31ST DECEMBER 2022      | 1st January    | 31st December  |
|    |                                    | 2022           | 2022           |
|    |                                    | £              | £              |
|    | Restricted funds                   |                |                |
|    | Grant received                     | 72,000         | 66,000         |
|    | Hardship Fund                      | 534            | 555            |
|    | Total Restricted funds             | <u>72,534</u>  | <u>66,555</u>  |
|    | Unrestricted funds                 | <u>193,697</u> | <u>189,763</u> |
|    | TOTAL FUNDS                        | <u>266,231</u> | <u>256,318</u> |

|                               |                |               |               |                |
|-------------------------------|----------------|---------------|---------------|----------------|
| ACCUMULATED FUNDS             | Balance at     |               |               | Balance at     |
| YEAR ENDED 31ST DECEMBER 2021 | 1st January    |               |               | 31st December  |
|                               | 2021           | Income        | Expenditure   | 2021           |
|                               | £              | £             | £             | £              |
| Restricted funds              |                |               |               |                |
| Grant received                | 78,000         | -             | 6,000         | 72,000         |
| Hardship Fund                 | 599            | -             | 65            | 534            |
| Total Restricted funds        | <u>78,599</u>  | <u>-</u>      | <u>6,065</u>  | <u>72,534</u>  |
| Unrestricted funds            | <u>179,460</u> | <u>36,756</u> | <u>23,009</u> | <u>193,697</u> |
| Designated funds              | 490            | -             | -             | (490)          |
| Total Unrestricted funds      | <u>179,950</u> | <u>36,756</u> | <u>23,009</u> | <u>193,697</u> |
| TOTAL FUNDS                   | <u>258,549</u> | <u>36,756</u> | <u>29,074</u> | <u>266,231</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 was 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 2022

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 £3,276 (2021: £4,297) were reimbursed during the year. The expenses are solely incurred for the activities and operations of the Scout Group.

Payments amounting to £4,415 (including the capitation fee) (2021: £3,990) 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 2022

CONTENTS AND SCOUT GROUP INFORMATION

| CONTENTS                          | PAGE: |
|-----------------------------------|-------|
| Trustees Report                   | 1 - 2 |
| Independent Examiners Report      | 3     |
| Statement of Financial Activities | 4     |
| Balance Sheet                     | 5     |
| Notes to the Financial Statements | 6 - 9 |

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 2022

## TRUSTEES ANNUAL REPORT

The trustees present their annual report for the 28th Cambridge (St John's) Scout Group for the year ended 31st December 2022.

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*

The Scout Group was established by Scout Trust Deed in 1969 and registered as a charity on 21st June 1971.

## 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.

With the end of COVID-19 restrictions, activities across the Scout Group are back to pre-pandemic levels. However, costs have significantly increased leading to a significant deficit in the year; this deficit is not sustainable and corrective actions have been taken with the aim of returning to surplus.

The trustees consider the results and financial position satisfactory for the year. The Statement of Financial Activities shows a deficit after depreciation of £9,913 (surplus 2021 of £7,682).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES ANNUAL REPORT ...../continued

## FINANCIAL REVIEW AND RESERVES

Unrestricted reserves have decreased to £189,763 (2021: £193,697) and free reserves are £55,881 (2021: £59,815) 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: 16 7 23

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## 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 2022 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').

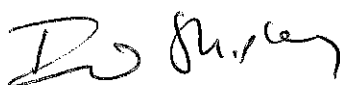
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## 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

18<sup>th</sup> July 2023



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## STATEMENT OF FINANCIAL ACTIVITIES

|                                     | Notes | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ |
|-------------------------------------|-------|---------------------------|-------------------------|--------------|---------------------------|-------------------------|--------------|
| INCOME                              |       |                           |                         |              |                           |                         |              |
| Income from charitable activities:  |       |                           |                         |              |                           |                         |              |
| Subscriptions                       |       | 8,007                     | -                       | 8,007        | 5,923                     | -                       | 5,923        |
| Fundraising events                  |       | 23                        | 100                     | 123          | 17                        | -                       | 17           |
| Camping and Activity Days           |       | 25,355                    | -                       | 25,355       | 6,929                     | -                       | 6,929        |
| Income from other activities:       |       |                           |                         |              |                           |                         |              |
| Government Grant                    |       | -                         | -                       | -            | 17,374                    | -                       | 17,374       |
| Rental                              |       | 11,469                    | -                       | 11,469       | 5,673                     | -                       | 5,673        |
| Interest receivable                 |       | 66                        | -                       | 66           | 7                         | -                       | 7            |
| Gift Aid                            |       | 1,111                     | -                       | 1,111        | 833                       | -                       | 833          |
| TOTAL INCOME                        |       | 46,031                    | 100                     | 46,131       | 36,756                    | -                       | 36,756       |
| EXPENDITURE                         |       |                           |                         |              |                           |                         |              |
| Charitable activities               | 2     | 49,965                    | 6,079                   | 56,044       | 23,009                    | 6,065                   | 29,074       |
| TOTAL EXPENDITURE                   |       | 49,965                    | 6,079                   | 56,044       | 23,009                    | 6,065                   | 29,074       |
| NET INCOME/EXPENDITURE FOR THE YEAR |       | (3,934)                   | (5,979)                 | (9,913)      | 13,747                    | (6,065)                 | 7,682        |
| RECONCILIATION OF FUNDS             |       |                           |                         |              |                           |                         |              |
| Total fund balance brought forward  |       | 193,697                   | 72,534                  | 266,231      | 179,950                   | 78,599                  | 258,549      |
| Total fund balance carried forward  |       | 189,763                   | 66,555                  | 256,318      | 193,697                   | 72,534                  | 266,231      |

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.

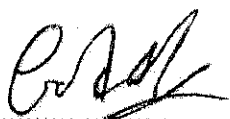
## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## BALANCE SHEET

|                                | Notes | 2022<br>£      | 2021<br>£      |
|--------------------------------|-------|----------------|----------------|
| FIXED ASSETS                   | 3     | 199,882        | 205,882        |
| CURRENT ASSETS                 |       |                |                |
| Cash at bank                   | 4     | 56,185         | 64,021         |
| Debtors                        | 5     | 941            | 2,510          |
| TOTAL CURRENT ASSETS           |       | <u>57,126</u>  | <u>66,531</u>  |
| LIABILITIES                    |       |                |                |
| Creditors: Due within one year | 6     | <u>690</u>     | <u>6,182</u>   |
| NET CURRENT ASSETS             |       | 56,436         | 60,349         |
| TOTAL NET ASSETS               |       | <u>256,318</u> | <u>266,231</u> |
| THE FUNDS OF THE CHARITY       |       |                |                |
| Restricted funds               | 7     | 66,555         | 72,534         |
| Unrestricted funds             | 7     | 189,763        | 193,697        |
| TOTAL CHARITY FUNDS            |       | <u>256,318</u> | <u>266,231</u> |

The financial statements were approved by the trustees on

16 7 23



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 2022

## 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 2022

## NOTES TO THE FINANCIAL STATEMENTS

|    |   |                           |                         |                    |
|----|---|---------------------------|-------------------------|--------------------|
| 2. | EXPENDITURE ON CHARITABLE ACTIVITIES<br>YEAR ENDED 31ST DECEMBER 2022 | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|    | Scouting activities - Camps/activity days                             | 26,108                    | -                       | 26,108             |
|    | Scouting activities - Weekly meetings                                 | 3,975                     | 79                      | 4,054              |
|    | Capitation  | 4,415                     | -                       | 4,415              |
|    | Insurance   | 1,184                     | -                       | 1,184              |
|    | Utility bills   | 3,339                     | -                       | 3,339              |
|    | Ground rent   | 1,004                     | -                       | 1,004              |
|    | Building maintenance  | 3,086                     | -                       | 3,086              |
|    | Equipment   | 5,534                     | -                       | 5,534              |
|    | Other expenditure   | 630                       | -                       | 630                |
|    | Depreciation  | -                         | 6,000                   | 6,000              |
|    | Independent Examination   | 690                       | -                       | 690                |
|    |   | <u>49,965</u>             | <u>6,079</u>            | <u>56,044</u>      |
|    | EXPENDITURE ON CHARITABLE ACTIVITIES<br>YEAR ENDED 31ST DECEMBER 2021 | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ |
|    | Scouting activities - Camps/activity days                             | 5,844                     | 65                      | 5,909              |
|    | Scouting activities - Weekly meetings                                 | 3,009                     | -                       | 3,009              |
|    | Capitation  | 3,990                     | -                       | 3,990              |
|    | Insurance   | 1,251                     | -                       | 1,251              |
|    | Utility bills   | 1,416                     | -                       | 1,416              |
|    | Ground rent   | 1,004                     | -                       | 1,004              |
|    | Building maintenance  | 2,581                     | -                       | 2,581              |
|    | Equipment   | 3,266                     | -                       | 3,266              |
|    | Depreciation  | -                         | 6,000                   | 6,000              |
|    | Independent Examination   | 648                       | -                       | 648                |
|    |   | <u>23,009</u>             | <u>6,065</u>            | <u>29,074</u>      |
| 3. | FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2022                          |                           |                         | 2022               |
|    | COST  |                           |                         | £                  |
|    | Balance at 1st January 2022 and 31st December 2022                    |                           |                         | <u>253,882</u>     |
|    | DEPRECIATION  |                           |                         |                    |
|    | Balance at 1st January 2022   |                           |                         | 48,000             |
|    | Charge for the year   |                           |                         | 6,000              |
|    | Balance at 31st December 2022   |                           |                         | <u>54,000</u>      |
|    | Net book value at 31st December 2022                                  |                           |                         | <u>199,882</u>     |
|    | FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2021                          |                           |                         | 2021               |
|    | COST  |                           |                         | £                  |
|    | Balance at 1st January 2021 and 31st December 2021                    |                           |                         | <u>253,882</u>     |
|    | DEPRECIATION  |                           |                         |                    |
|    | Balance at 1st January 2021   |                           |                         | 42,000             |
|    | Charge for the year   |                           |                         | 6,000              |
|    | Balance at 31st December 2021   |                           |                         | <u>48,000</u>      |
|    | Net book value at 31st December 2021                                  |                           |                         | <u>205,882</u>     |

Land is not depreciated and was valued at £133882 as at 31st December 2022 (2021:£133882).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## NOTES TO THE FINANCIAL STATEMENTS

|    |                                    |                |                |
|----|------------------------------------|----------------|----------------|
| 4. | CASH AT BANK                       | 2022           | 2021           |
|    |                                    | £              | £              |
|    | Current account                    | 36,092         | 43,994         |
|    | Deposit account                    | 20,093         | 20,027         |
|    |                                    | <u>56,185</u>  | <u>64,021</u>  |
| 5. | DEBTORS                            | 2022           | 2021           |
|    |                                    | £              | £              |
|    | Prepayments and accrued income     | <u>941</u>     | <u>2,510</u>   |
| 6. | CREDITORS                          | 2022           | 2021           |
|    |                                    | £              | £              |
|    | Easter camp trip monies in advance | -              | 5,546          |
|    | Independent Examination            | <u>690</u>     | <u>636</u>     |
|    |                                    | <u>690</u>     | <u>6,182</u>   |
| 7. | ACCUMULATED FUNDS                  | Balance at     | Balance at     |
|    | YEAR ENDED 31ST DECEMBER 2022      | 1st January    | 31st December  |
|    |                                    | 2022           | 2022           |
|    |                                    | £              | £              |
|    | Restricted funds                   |                |                |
|    | Grant received                     | 72,000         | 66,000         |
|    | Hardship Fund                      | 534            | 555            |
|    | Total Restricted funds             | <u>72,534</u>  | <u>66,555</u>  |
|    | Unrestricted funds                 | <u>193,697</u> | <u>189,763</u> |
|    | TOTAL FUNDS                        | <u>266,231</u> | <u>256,318</u> |

|                               |                |               |               |                |
|-------------------------------|----------------|---------------|---------------|----------------|
| ACCUMULATED FUNDS             | Balance at     |               |               | Balance at     |
| YEAR ENDED 31ST DECEMBER 2021 | 1st January    |               |               | 31st December  |
|                               | 2021           | Income        | Expenditure   | 2021           |
|                               | £              | £             | £             | £              |
| Restricted funds              |                |               |               |                |
| Grant received                | 78,000         | -             | 6,000         | 72,000         |
| Hardship Fund                 | 599            | -             | 65            | 534            |
| Total Restricted funds        | <u>78,599</u>  | <u>-</u>      | <u>6,065</u>  | <u>72,534</u>  |
| Unrestricted funds            | <u>179,460</u> | <u>36,756</u> | <u>23,009</u> | <u>193,697</u> |
| Designated funds              | 490            | -             | -             | (490)          |
| Total Unrestricted funds      | <u>179,950</u> | <u>36,756</u> | <u>23,009</u> | <u>193,697</u> |
| TOTAL FUNDS                   | <u>258,549</u> | <u>36,756</u> | <u>29,074</u> | <u>266,231</u> |

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

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

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