

28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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SCOUT GROUP LEADER: Geoff Oliver

TRUSTEES:

Geoff Oliver  
Jeremy Racher  
Katherine Church  
Katharine Laura Gerlach  
Clennell Collingwood (resigned 2 February 2024)  
Philip Colligan  
Elaine Bennett (appointed 3 January 2024)  
Jonathan Newcombe  
James Newton

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 2023

TRUSTEES ANNUAL REPORT

The trustees present their annual report for the 28th Cambridge (St John's) Scout Group for the year ended 31st December 2023.

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.

Following a deficit in 2022 due to significant increases in costs, corrective actions were taken. The trustees consider the result and financial position satisfactory for the year. The Statement of Financial Activities shows a surplus after depreciation of £4,464 (deficit 2022 of £9,913).

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

TRUSTEES ANNUAL REPORT ...../continued

## FINANCIAL REVIEW AND RESERVES

Unrestricted reserves have increased to £200,712 (2022: £189,763) and free reserves are £66,830 (2022: £55,881) 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: 6/4/24 .....

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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 2023 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

19th April 2024



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
INCOME							
Income from charitable activities:							
Subscriptions		9,270	-	9,270	8,007	-	8,007
Fundraising events		250	-	250	23	100	123
Camping and Activity Days		25,128	-	25,128	25,355	-	25,355
Income from other activities:							
Rental		16,003	-	16,003	11,469	-	11,469
Interest receivable		988	-	988	66	-	66
Gift Aid		1,622	-	1,622	1,111	-	1,111
TOTAL INCOME		53,261	-	53,261	46,031	100	46,131
EXPENDITURE							
Charitable activities	2	42,312	6,485	48,797	49,965	6,079	56,044
TOTAL EXPENDITURE		42,312	6,485	48,797	49,965	6,079	56,044
NET INCOME/(EXPENDITURE) FOR THE YEAR		10,949	(6,485)	4,464	(3,934)	(5,979)	(9,913)
RECONCILIATION OF FUNDS							
Total fund balance brought forward		189,763	66,555	256,318	193,697	72,534	266,231
Total fund balance carried forward		200,712	60,070	260,782	189,763	66,555	256,318

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 2023

## BALANCE SHEET

	Notes	2023 £	2022 £
FIXED ASSETS	3	193,882	199,882
CURRENT ASSETS			
Cash at bank	4	67,449	56,185
Debtors	5	1,182	941
TOTAL CURRENT ASSETS		<u>68,631</u>	<u>57,126</u>
LIABILITIES			
Creditors: Due within one year	6	<u>1,731</u>	<u>690</u>
NET CURRENT ASSETS		66,900	56,436
TOTAL NET ASSETS		<u>260,782</u>	<u>256,318</u>
THE FUNDS OF THE CHARITY			
Restricted funds	7	60,070	66,555
Unrestricted funds	7	200,712	189,763
TOTAL CHARITY FUNDS		<u>260,782</u>	<u>256,318</u>

The financial statements were approved by the trustees on

6th April 2024



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 2023

## 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 2023

## NOTES TO THE FINANCIAL STATEMENTS

2.	EXPENDITURE ON CHARITABLE ACTIVITIES YEAR ENDED 31ST DECEMBER 2023	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
	Scouting activities - Camps/activity days	21,374	485	21,859
	Scouting activities - Weekly meetings	1,748	-	1,748
	Capitation	5,220	-	5,220
	Insurance	1,280	-	1,280
	Utility bills	7,424	-	7,424
	Ground rent	1,004	-	1,004
	Building maintenance	2,278	-	2,278
	Equipment	1,047	-	1,047
	Other expenditure	199	-	199
	Depreciation	-	6,000	6,000
	Independent Examination	738	-	738
		<u>42,312</u>	<u>6,485</u>	<u>48,797</u>
	EXPENDITURE ON CHARITABLE ACTIVITIES YEAR ENDED 31ST DECEMBER 2022	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
	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>
3.	FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2023			2023
	COST			£
	Balance at 1st January 2023 and 31st December 2023			253,882
	DEPRECIATION			
	Balance at 1st January 2023			54,000
	Charge for the year			6,000
	Balance at 31st December 2023			60,000
	Net book value at 31st December 2023			193,882
	FIXED ASSETS - YEAR ENDED 31ST DECEMBER 2022			2022
	COST			£
	Balance at 1st January 2022 and 31st December 2022			253,882
	DEPRECIATION			
	Balance at 1st January 2022			48,000
	Charge for the year			6,000
	Balance at 31st December 2022			54,000
	Net book value at 31st December 2022			199,882

Land is not depreciated and was valued at £133882 as at 31st December 2023 (2022:£133882).



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## NOTES TO THE FINANCIAL STATEMENTS

4.	CASH AT BANK				2023	2022
					£	£
	Current account				6,408	36,092
	Deposit account				61,041	20,093
					<u>67,449</u>	<u>56,185</u>
5.	DEBTORS				2023	2022
					£	£
	Prepayments and accrued income				1,182	941
6.	CREDITORS				2023	2022
					£	£
	Easter camp trip monies in advance				194	-
	Independent Examination				732	690
	Other creditors				805	-
					<u>1,731</u>	<u>690</u>
7.	ACCUMULATED FUNDS	Balance at			Balance at	
	YEAR ENDED 31ST DECEMBER 2023	1st January			31st December	
		2023	Income	Expenditure	2023	
		£	£	£	£	
	Restricted funds					
	Grant received	66,000	-	(6,000)	60,000	
	Hardship Fund	555	-	(485)	70	
	Total Restricted funds	<u>66,555</u>	<u>-</u>	<u>(6,485)</u>	<u>60,070</u>	
	Unrestricted funds	189,763	53,261	(42,312)	200,712	
	TOTAL FUNDS	<u>256,318</u>	<u>53,261</u>	<u>(48,797)</u>	<u>260,782</u>	
	ACCUMULATED FUNDS	Balance at			Balance at	
	YEAR ENDED 31ST DECEMBER 2022	1st January			31st December	
		2022	Income	Expenditure	2022	
		£	£	£	£	
	Restricted funds					
	Grant received	72,000	-	(6,000)	66,000	
	Hardship Fund	534	100	(79)	555	
	Total Restricted funds	<u>72,534</u>	<u>100</u>	<u>(6,079)</u>	<u>66,555</u>	
	Unrestricted funds	193,697	46,031	(49,965)	189,763	
	TOTAL FUNDS	<u>266,231</u>	<u>46,131</u>	<u>(56,044)</u>	<u>256,318</u>	

## Restricted Funds

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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 £2,400 (2022: £3,276) were reimbursed during the year. The expenses are solely incurred for the activities and operations of the Scout Group.

Payments amounting to £5,292 (including the capitation fee) (2022: £4,415) 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.