

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 300725

Details

Status Registered

Legal form Trust

Registered 1963-12-11

Register [View on the Charity Commission register](#)

Contact

Address Cambridgeshire County Scout Council
Unit 3
Bramley Road
St. Ives
Cambridgeshire
PE27 3WS

Phone 01480 301813

Email communications@cambridgeshirescouts.org.uk

Website www.cambridgeshirescouts.org.uk

Activities

Objects: CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

Activities: GOVERNANCE OF SCOUT DISTRICTS AND GROUPS WITHIN THE COUNTY OF CAMBRIDGESHIRE AND PETERBOROUGH

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** COUNTY OF CAMBRIDGE
- Cambridgeshire
- Peterborough City
- Suffolk

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £104,066 | £67,360 | - | - |
| 2023-12-31 | £190,881 | £167,451 | - | - |
| 2022-12-31 | £165,645 | £170,420 | - | - |
| 2021-12-31 | £51,739 | £51,498 | - | - |
| 2020-12-31 | £90,388 | £42,124 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|------|------------|
| Alan Ralph Sadler | | 2021-08-01 |
| Anastasia Ward | | 2022-06-30 |
| Chris Ward | | 2018-09-07 |
| James Hughes | | 2025-06-11 |
| Nigel Mark Poulter | | 2016-06-21 |
| Paul Finon | | 2025-06-11 |
| Rhys Davies | | 2024-06-05 |
| Simon Keen | | 2022-06-30 |
| Timothy Burgess | | 2018-07-03 |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 300725

Accounts

REGISTERED CHARITY NUMBER: 300725

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

| | Page |
|---|-------------|
| Reference and Administrative Details | 1 |
| Report of the Trustees | 2 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 to 12 |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

| | |
|----------------------------------|---|
| TRUSTEES | Alan Sadler (Chair) Nigel Poulter (Treasurer) Chris Ward (County Lead Volunteer) Anastasia Ward Christopher Mear (resigned 5.6.24) Colin Daniels Colin Hennessy (resigned 5.6.24) David Briston (resigned 5.6.24) Diane Philbey (resigned 5.6.24) Jessica Lockwood (resigned 5.6.24) Jo McGowan (resigned 5.6.24) Lynne Radbone (resigned 5.6.24) Michael Wenham (resigned 5.6.24) Rachel Sugden (resigned 5.6.24) Rhys Davies (appointed 5.6.24) Richard Silverstone (resigned 5.6.24) Robert Groom (resigned 5.6.24) Simon Keen Timothy Burgess |
| PRINCIPAL ADDRESS | 3 Bramley Road St Ives Cambridgeshire PE27 3WS |
| REGISTERED CHARITY NUMBER | 300725 |
| INDEPENDENT EXAMINER | Bradshaw Johnson Chartered Accountants Croft Chambers 11 Bancroft Hitchin Hertfordshire SG5 1JQ |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As Scouts we believe in preparing young people with skills for life. The Cambridgeshire County Scout Council supports Network Units, Explorer Scout Units and Scout Groups across the County of Cambridgeshire. Its objective is to encourage young people to do more, learn more and be more. Each week we support our members by providing the opportunity to enjoy fun and adventure whilst developing the skills they need to succeed in life.

The Trustees have considered the guidance issued by the Charity Commission on public benefit in determining the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustee Board adopted an open selection process for its Trustees at its 2024 Annual General Meeting. The Trustee Board continues to act on behalf of Cambridgeshire County Scout Council. The Council is in turn registered as a charity with the Charity Commission and HMRC.

There have been changes to the people named as trustees. Details relating to these are elsewhere within this report on page 1.

Meetings of the Trustees have taken place at regular intervals throughout the year in person and on-line via Microsoft Teams.

Detailed work on financial matters, property and adult leadership appointments has continued to be led by a trustee working together with operational volunteers across the year.

Ongoing major activities have included the continued rollout of a nationally driven section for 4 and 5 year old young people. Now in its third year, the early-years provision known as Squirrels is progressing well in Cambridgeshire. At the most recent census (January 2024) there were 275 Squirrels, an increase of 56% on the previous year. Development work on building Inclusive Growth and establishing new Scout Groups has also continued. In January 2024 there were 6,600 young people (2.7% up on 2023) and 2,000 adult volunteers (a 4% increase on 2023).

During the year, the County completed a review of Safety processes and procedures across the 8 Scout Districts in Cambridgeshire. In November 2024, the County went live with the planned new digital tools, My Membership and My Learning. This is transforming the joining journey and learning for 2,000 volunteer members across Cambridgeshire and impacts many more elsewhere in the UK.

FINANCIAL REVIEW

The Trustees have made provision to support any Groups or individual members where financial difficulties are apparent. However, no applications for support were brought to the Trustees' attention.

The Trustees continue their review of the County's strategic financial needs for the medium term. It is looking to make the best use of its reserves to aid the growth of Scouting across the County. One area where progress has been slower than anticipated is the search for suitable investment opportunities to accelerate the growth of Scouting within Cambridgeshire. Trustees continue to search for suitable expertise to join the Leadership Team and/or the Board to facilitate this.

Overall, the Trustees have assessed the major risks to which the charity is exposed and are broadly satisfied that appropriate systems are in place by means of tighter controls and monitoring of costs and projected income streams from any events or activities it commissions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Council adopt the Policy, Organisation and Rules (POR) published by the Scout Association March 2024.

Composition of the Scout County, reflecting changes made by The Scouts to team structures and role titles, from 28 November 2024:

The County is led by the County Lead Volunteer (formerly County Commissioner) supported by County Appointments as detailed below:

- County Youth Lead (formerly County Youth Commissioner)
- County Leadership Team members:
- County Team Leads for Growth, Programme, Volunteering Development and Support
- District Lead Volunteers (formerly District Commissioners)
(for Cambridge, Crafts Hill, Cromwell, Ely, Fenland, Hinchingsbrooke, Newmarket and Peterborough respectively)

The County Scout Council:

The Scout Council is the electoral body which supports Scouting in the county. It is the body to which the Trustee Board is accountable.

The nature of the Council's constitution may result in members having a vested interest in Council decisions' outcomes. When such conflicts of interest arise, members abstain from voting and discussions.

Funds held as custodian trustee:

The charity pays a membership subscription to the Scout Association which also supplies other services. The membership subscriptions received by the charity are from Scout Districts and Groups within Cambridgeshire.

Approved by order of the board of trustees on 24 - 4 - 25 and signed on its behalf by:



Alan Sadler - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

Independent examiner's report to the trustees of Cambridgeshire County Scout Council

I report to the charity trustees on my examination of the accounts of Cambridgeshire County Scout Council (the Trust) for the year ended 31 December 2024.

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').

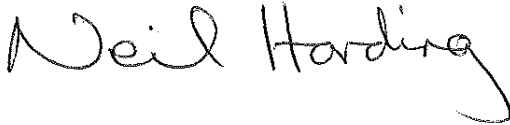
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 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 in order to enable a proper understanding of the accounts to be reached.



Neil Harding

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 25-4-25

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

| | Notes | 31.12.24 Unrestricted funds £ | 31.12.23 Total funds £ |
|------------------------------------|-------|--|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 568 | 641 |
| Charitable activities | 3 | | |
| Charitable activities | | 77,138 | 168,869 |
| Investment income | 2 | 26,360 | 21,371 |
| Total | | <u>104,066</u> | <u>190,881</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activities | | <u>67,360</u> | <u>167,451</u> |
| NET INCOME | | 36,706 | 23,430 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 658,067 | 634,637 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>694,773</u></u> | <u><u>658,067</u></u> |

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

| | | 31.12.24 Unrestricted funds £ | 31.12.23 Total funds £ |
|--|-------|--|---------------------------------|
| FIXED ASSETS | Notes | | |
| Tangible assets | 6 | 5,268 | 7,772 |
| CURRENT ASSETS | | | |
| Stocks | 7 | 5,423 | 5,423 |
| Debtors | 8 | 17,331 | 14,512 |
| Investments | 9 | 53,827 | 21,670 |
| Cash at bank | | 620,586 | 621,683 |
| | | <u>697,167</u> | <u>663,288</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (7,662) | (12,993) |
| | | <u>689,505</u> | <u>650,295</u> |
| NET CURRENT ASSETS | | | |
| | | <u>694,773</u> | <u>658,067</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>694,773</u> | <u>658,067</u> |
| NET ASSETS | | | |
| | | <u>694,773</u> | <u>658,067</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | 694,773 | 658,067 |
| TOTAL FUNDS | | <u>694,773</u> | <u>658,067</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 24-4-25 and were signed on its behalf by:



Alan Sadler - Trustee

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Cambridgeshire County Scout Council meets the definition of public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

At the time of approving the financial statements, the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £250 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings - 15% per annum reducing balance and 20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Taxation

The charity is exempt from tax on its charitable activities.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. INVESTMENT INCOME

| | 31.12.24 | 31.12.23 |
|--------------------------|---------------|---------------|
| | £ | £ |
| Investment income | 2,157 | 1,304 |
| Deposit account interest | 24,203 | 20,067 |
| | <u>26,360</u> | <u>21,371</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 31.12.24 | 31.12.23 |
|---|-----------------------|-----------------------|
| | Total activities £ | Total activities £ |
| Membership subscriptions | 299,254 | 277,965 |
| Less membership subscriptions paid to the Scout Association | (246,638) | (226,845) |
| Net membership subscriptions retained | <u>52,616</u> | <u>51,120</u> |
| Event income | 16,859 | 110,573 |
| Cambridge District Support | 5,607 | 4,928 |
| Duke of Edinburgh Award sales | 1,867 | 2,248 |
| Sale of County Garments | 189 | - |
| | <u>77,138</u> | <u>168,869</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

4. **TRUSTEES' REMUNERATION AND BENEFITS - continued**

Trustees' expenses

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees. However, one trustee was also employed as County Secretary, for which they received a salary of £16,330 (2023 - £14,352). No expenses were reimbursed to trustees other than expenses incurred as part of their County appointments.

5. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

| | | |
|----------------|----------|----------|
| | 31.12.24 | 31.12.23 |
| Administration | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

6. **TANGIBLE FIXED ASSETS**

| | |
|--|----------------------------------|
| | Fixtures and fittings £ |
| COST | |
| At 1 January 2024 and 31 December 2024 | <u>34,427</u> |
| DEPRECIATION | |
| At 1 January 2024 | 26,655 |
| Charge for year | <u>2,504</u> |
| At 31 December 2024 | <u>29,159</u> |
| NET BOOK VALUE | |
| At 31 December 2024 | <u>5,268</u> |
| At 31 December 2023 | <u>7,772</u> |

7. **STOCKS**

| | | |
|--------|--------------|--------------|
| | 31.12.24 | 31.12.23 |
| | £ | £ |
| Stocks | <u>5,423</u> | <u>5,423</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.24 | 31.12.23 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Other debtors | 11,517 | 12,766 |
| Prepayments and accrued income | 5,814 | 1,746 |
| | <u>17,331</u> | <u>14,512</u> |

9. CURRENT ASSET INVESTMENTS

| | 31.12.24 | 31.12.23 |
|--------------------|---------------|---------------|
| | £ | £ |
| Listed investments | 53,827 | 21,670 |
| | <u>53,827</u> | <u>21,670</u> |

The investments are with BlackRock and Cazanove.

The closing valuation includes accumulated distributions to 31.12.24.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.24 | 31.12.23 |
|-----------------|--------------|---------------|
| | £ | £ |
| Other creditors | 7,662 | 12,993 |
| | <u>7,662</u> | <u>12,993</u> |

11. MOVEMENT IN FUNDS

| | At 1.1.24 | Net movement in funds | Transfers between funds | At 31.12.24 |
|--|----------------|-----------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 69,490 | 19,231 | (6,150) | 82,571 |
| Designated - World Scout Jamboree 2027 | 250 | - | 750 | 1,000 |
| Designated - Abington proceeds | 525,555 | 20,379 | - | 545,934 |
| Designated - Fixed assets | 7,772 | (2,504) | - | 5,268 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| Designated - Discretionary fund | 2,500 | (400) | 2,900 | 5,000 |
| Designated - Hardship fund | 2,500 | - | 2,500 | 5,000 |
| | <u>658,067</u> | <u>36,706</u> | <u>-</u> | <u>694,773</u> |
| TOTAL FUNDS | <u>658,067</u> | <u>36,706</u> | <u>-</u> | <u>694,773</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 83,687 | (64,456) | 19,231 |
| Designated - Abington proceeds | 20,379 | - | 20,379 |
| Designated - Fixed assets | - | (2,504) | (2,504) |
| Designated - Discretionary fund | - | (400) | (400) |
| | <u>104,066</u> | <u>(67,360)</u> | <u>36,706</u> |
| TOTAL FUNDS | <u>104,066</u> | <u>(67,360)</u> | <u>36,706</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.1.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.23 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 69,446 | 8,094 | (8,050) | 69,490 |
| Designated - World Scout Jamboree 2027 | 111 | 139 | - | 250 |
| Designated - Abington proceeds | 505,309 | 20,246 | - | 525,555 |
| Designated - Fixed assets | 9,771 | (4,799) | 2,800 | 7,772 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| Designated - Discretionary fund | - | (250) | 2,750 | 2,500 |
| Designated - Hardship fund | - | - | 2,500 | 2,500 |
| | <u>634,637</u> | <u>23,430</u> | <u>-</u> | <u>658,067</u> |
| TOTAL FUNDS | <u>634,637</u> | <u>23,430</u> | <u>-</u> | <u>658,067</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 75,847 | (67,753) | 8,094 |
| Designated - World Scout Jamboree 2027 | 94,788 | (94,649) | 139 |
| Designated - Abington proceeds | 20,246 | - | 20,246 |
| Designated - Fixed assets | - | (4,799) | (4,799) |
| Designated - Discretionary fund | - | (250) | (250) |
| | <u>190,881</u> | <u>(167,451)</u> | <u>23,430</u> |
| TOTAL FUNDS | <u>190,881</u> | <u>(167,451)</u> | <u>23,430</u> |

All funds held are unrestricted, however the Trustees have designated certain funds as follows:

World Scout Jamboree 2027- funds held for the next WSJ

Abington proceeds - balance of Abington Fund

Fixed assets - purchase/depreciation of fixed assets

Contingency fund - general provision for future uncertainties.

Discretionary fund - available at the behest of the Lead Volunteer

Hardship fund - for Scout Groups with limited resources

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 300725

Accounts

REGISTERED CHARITY NUMBER: 300725

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Page |
|---|-------------|
| Reference and Administrative Details | 1 |
| Report of the Trustees | 2 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 to 14 |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES

Nigel Poulter
Jo McGowan
Chris Ward
David Briston
Timothy Burgess
Colin Daniels
Jessica Lockwood
Lynne Radbone
Lucy Spencer (resigned 22.6.23)
Michael Wenham
Diane Philbey
Alan Sadler
Colin Hennessy
Rachel Sugden
Robert Groom
Christopher Mear
Anastasia Ward
Simon Keen
Richard Bilverstone (appointed 22.6.23)

PRINCIPAL ADDRESS

3 Bramley Road
St Ives
Cambridgeshire
PE27 3WS

**REGISTERED CHARITY
NUMBER**

300725

INDEPENDENT EXAMINER

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

During the period covered by this report and accounts, the County is pleased to note a steady recovery from Covid 19's impact with further growth in youth and adult membership. continued to have an impact. Additionally, the Trustees have fully engaged with The Scout Association revision of Governance which will be implemented at the County AGM planned for 5 June 2024.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As Scouts we believe in preparing young people with skills for life. The Cambridgeshire County Scout Council supports Network Units, Explorer Scout Units and Scout Groups across the County of Cambridgeshire. Its objective is to encourage young people to do more, learn more and be more. Each week we support our members by providing the opportunity to enjoy fun and adventure whilst developing the skills they need to succeed.

The Trustees have considered the guidance issued by the Charity Commission on public benefit in determining the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee has transitioned to a Trustee Board which has continued to act on behalf of Cambridgeshire County Scout Council. The Council is in turn registered as a charity with the Charity Commission and HMRC.

There have been changes to the people named as trustees and details relating to these are elsewhere within this report on page 1.

Meetings of the Trustees have taken place at regular intervals throughout the year in person and via Microsoft Teams.

Detailed work on financial matters, property and adult leadership appointments has continued to be led by a trustee working together with other volunteers across the year.

Ongoing major activities have included the continued rollout of a nationally driven section for 4 and 5 year old young people. Now in its third year, the early-years provision known as Squirrels is progressing well in Cambridgeshire. Development work on establishing new Scout Groups has also continued. One highlight is that despite challenging circumstances, the County's contingent of Explorer Scouts and adult Leaders successfully participated in the 2023 World Scout Jamboree, in Seoul, Korea.

FINANCIAL REVIEW

The Trustees made provision to support any Groups where financial difficulties are apparent. However, no applications for support were brought to the Trustees' attention. Payment was made from the Discretionary fund.

The Trustees continue their review of the County's strategic financial needs for the medium term. It is looking to make the best use of its reserves to aid the growth of Scouting across the County. One area where progress has been slower than anticipated is the search for suitable investment opportunities to accelerate the growth of Scouting within Cambridgeshire. Trustees continue to search for suitable expertise to join the Leadership Team and/or the Board to facilitate this.

Overall, the Trustees have assessed the major risks to which the charity is exposed and are broadly satisfied that appropriate systems are in place by means of tighter controls and monitoring of costs and projected income streams from any events or activities it commissions.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Council adopt the Policy, Organisation and Rules (POR) published by the Scout Association March 2024.

Composition of the Scout County:

The County is led by the County Commissioner, supported by County Appointments as detailed below:

- County Youth Commissioner
- District Commissioner
(for Cambridge, Crafts Hill, Cromwell, Ely, Fenland, Hinchingsbrooks, Newmarket and Peterborough respectively)
- County Deputy Commissioners
- County Training Managers
- County Assistant County Commissioners

The County Scout Council:

The Scout Council is the electoral body which supports Scouting in the county. It is the body to which the Trustee Board is accountable.

The nature of the Council's constitution may result in members having a vested interest in Council decisions' outcomes. When such conflicts of interest arise, members abstain from voting and discussions.

Funds held as custodian trustee:

The charity pays a membership subscription to the Scout Association which also supplies other services. The membership subscriptions received by the charity are from Scout Districts and Groups within Cambridgeshire.

Approved by order of the board of trustees on 22 May 2024 and signed on its behalf by:


.....
Alan Sadler – Chair, Trustee Board

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

Independent examiner's report to the trustees of Cambridgeshire County Scout Council

I report to the charity trustees on my examination of the accounts of Cambridgeshire County Scout Council (the Trust) for the year ended 31 December 2023.

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 Act and in carrying out my examination I have followed all 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 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 in order to enable a proper understanding of the accounts to be reached.



Neil Harding

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 23 / 5 / 24

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

| | | 31.12.23 Unrestricted funds /Total funds £ | 31.12.22 Unrestricted funds/Total funds £ |
|------------------------------------|-------|--|---|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 641 | 855 |
| Charitable activities | 3 | | |
| Charitable activities | | 168,869 | 160,329 |
| Investment income | 2 | <u>21,371</u> | <u>4,461</u> |
| Total | | <u>190,881</u> | <u>165,645</u> |
| EXPENDITURE ON | | | |
| Charitable activities | 4 | | |
| Charitable activities | | <u>167,451</u> | <u>170,420</u> |
| NET INCOME/(EXPENDITURE) | | 23,430 | (4,775) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>634,637</u> | <u>639,412</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>658,067</u> | <u>634,637</u> |

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023

| | | 31.12.23 | 31.12.22 |
|--|-------|-----------------|-----------------|
| | | Unrestricted | Unrestricted |
| | | funds /Total | funds/Total |
| | | funds | funds |
| | Notes | £ | £ |
| FIXED ASSETS | | | |
| Tangible assets | 8 | 7,772 | 9,771 |
| CURRENT ASSETS | | | |
| Stocks | 9 | 5,423 | 5,423 |
| Debtors | 10 | 14,512 | 9,664 |
| Investments | 11 | 21,670 | 10,366 |
| Cash at bank | | <u>621,683</u> | <u>626,373</u> |
| | | 663,288 | 651,826 |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | <u>(12,993)</u> | <u>(26,960)</u> |
| NET CURRENT ASSETS | | <u>650,295</u> | <u>624,866</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>658,067</u> | <u>634,637</u> |
| NET ASSETS | | <u>658,067</u> | <u>634,637</u> |
| FUNDS | 13 | | |
| Unrestricted funds | | <u>658,067</u> | <u>634,637</u> |
| TOTAL FUNDS | | <u>658,067</u> | <u>634,637</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2024 and were signed on its behalf by:


Alan Sadler – Chair, Trustee Board

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Cambridgeshire County Scout Council meets the definition of public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

At the time of approving the financial statements, the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £250 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings - 15% per annum reducing balance and 20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. INVESTMENT INCOME

| | 31.12.23 | 31.12.22 |
|--------------------------|---------------|--------------|
| | £ | £ |
| Investment income | 1,304 | 366 |
| Deposit account interest | <u>20,067</u> | <u>4,095</u> |
| | <u>21,371</u> | <u>4,461</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 31.12.23 | 31.12.22 |
|---|-----------------------|-----------------------|
| | Total activities £ | Total activities £ |
| Membership subscriptions | 277,965 | 234,909 |
| Less membership subscriptions paid to the Scout Association | <u>(226,845)</u> | <u>(200,169)</u> |
| Net membership subscriptions retained | 51,120 | 34,740 |
| Event income | 110,573 | 120,287 |
| Cambridge District Support | 4,928 | 4,489 |
| Duke of Edinburgh Award sales | 2,248 | 676 |
| Sale of County Garments | <u>-</u> | <u>137</u> |
| | <u>168,869</u> | <u>160,329</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

4. CHARITABLE ACTIVITIES COSTS

| | 31.12.23 | 31.12.23 | 31.12.23 | 31.12.22 |
|-----------------------|----------------|-------------------------------|----------------|----------------|
| | Direct costs | Support costs (see note 5) | Total | Total |
| | £ | £ | £ | £ |
| Charitable activities | <u>127,341</u> | <u>40,110</u> | <u>167,451</u> | <u>170,420</u> |

5. SUPPORT COSTS

| | 31.12.22 | 31.12.22 | 31.12.22 | 31.12.22 |
|---------------|---------------|-----------|---------------|---------------|
| | Management | Finance | Total | Total |
| | £ | £ | £ | £ |
| Support costs | <u>40,049</u> | <u>61</u> | <u>40,110</u> | <u>36,961</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees. However, one trustee was also employed as County Secretary, for which they received a salary of £14,352 (2022 - £13,074). No expenses were reimbursed to trustees other than expenses incurred as part of their County appointments.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.12.23 | 31.12.22 |
|----------------|----------|----------|
| Administration | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

| | | |
|---|---------------|----------------------------------|
| 8. TANGIBLE FIXED ASSETS | | Fixtures and fittings £ |
| COST | | |
| At 1 January 2023 | | 31,627 |
| Additions | | <u>2,800</u> |
| At 31 December 2023 | | <u>34,427</u> |
| DEPRECIATION | | |
| At 1 January 2023 | | 21,856 |
| Charge for year | | <u>4,799</u> |
| At 31 December 2023 | | <u>26,655</u> |
| NET BOOK VALUE | | |
| At 31 December 2023 | | <u>7,772</u> |
| At 31 December 2022 | | <u>9,771</u> |
| | | |
| 9. STOCKS | | |
| | 31.12.23 | 31.12.22 |
| | £ | £ |
| Stocks | <u>5,423</u> | <u>5,423</u> |
| | | |
| 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 31.12.23 | 31.12.22 |
| | £ | £ |
| Other debtors | 12,766 | 6,431 |
| Prepayments and accrued income | <u>1,746</u> | <u>3,233</u> |
| | <u>14,512</u> | <u>9,664</u> |
| | | |
| 11. CURRENT ASSET INVESTMENTS | | |
| | 31.12.23 | 31.12.22 |
| | £ | £ |
| Listed investments | <u>21,670</u> | <u>10,366</u> |

The investment, with BlackRock, was made last year and a further investment was made with Cazanove in the current year.

The closing valuation includes accumulated distributions to 31.12.23.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

| | | |
|---|---------------|---------------|
| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 31.12.23 | 31.12.22 |
| | £ | £ |
| Other creditors | <u>12,993</u> | <u>26,960</u> |

| | | | | |
|---|----------------|---------------|-----------|----------------|
| 13. MOVEMENT IN FUNDS | | Net | Transfers | At |
| | At 1.1.23 | movement | between | 31.12.23 |
| | £ | in funds | funds | £ |
| Unrestricted funds | | | | |
| General fund | 69,446 | 8,094 | (8,050) | 69,490 |
| Designated - World Scout Jamboree 2019/2023 | 111 | 139 | - | 250 |
| Designated - Abington proceeds | 505,309 | 20,246 | - | 525,555 |
| Designated - Fixed assets | 9,771 | (4,799) | 2,800 | 7,772 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| Designated - Discretionary fund | - | (250) | 2,750 | 2,500 |
| Designated - Hardship fund | - | - | 2,500 | 2,500 |
| | <u>634,637</u> | <u>23,430</u> | - | <u>658,067</u> |
| TOTAL FUNDS | <u>634,637</u> | <u>23,430</u> | - | <u>658,067</u> |

Net movement in funds, included in the above are as follows:

| | | | |
|---|----------------|------------------|---------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 75,847 | (67,753) | 8,094 |
| Designated - World Scout Jamboree 2019/2023 | 94,788 | (94,649) | 139 |
| Designated - Abington proceeds | 20,246 | - | 20,246 |
| Designated - Fixed assets | - | (4,799) | (4,799) |
| Designated - Discretionary fund | - | (250) | (250) |
| | <u>190,881</u> | <u>(167,451)</u> | <u>23,430</u> |
| TOTAL FUNDS | <u>190,881</u> | <u>(167,451)</u> | <u>23,430</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.1.22 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.22 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 75,173 | (3,406) | (2,321) | 69,446 |
| Designated - World Scout Jamboree 2019/2023 | 1,211 | (1,100) | - | 111 |
| Designated - Abington proceeds | 501,269 | 4,040 | - | 505,309 |
| Designated - Fixed assets | 11,759 | (4,309) | 2,321 | 9,771 |
| Designated - Contingency fund | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>50,000</u> |
| | <u>639,412</u> | <u>(4,775)</u> | <u>-</u> | <u>634,637</u> |
| TOTAL FUNDS | <u>639,412</u> | <u>(4,775)</u> | <u>-</u> | <u>634,637</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 52,350 | (55,756) | (3,406) |
| Designated - World Scout Jamboree 2019/2023 | 109,255 | (110,355) | (1,100) |
| Designated - Abington proceeds | 4,040 | - | 4,040 |
| Designated - Fixed assets | <u>-</u> | <u>(4,309)</u> | <u>(4,309)</u> |
| | <u>165,645</u> | <u>(170,420)</u> | <u>(4,775)</u> |
| TOTAL FUNDS | <u>165,645</u> | <u>(170,420)</u> | <u>(4,775)</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.22 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.23 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 75,173 | 4,688 | (10,371) | 69,490 |
| Designated - World Scout Jamboree 2019/2023 | 1,211 | (961) | - | 250 |
| Designated - Abington proceeds | 501,269 | 24,286 | - | 525,555 |
| Designated - Fixed assets | 11,759 | (9,108) | 5,121 | 7,772 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| Designated - Discretionary fund | - | (250) | 2,750 | 2,500 |
| Designated - Hardship fund | - | - | 2,500 | 2,500 |
| | <u>639,412</u> | <u>18,655</u> | <u>-</u> | <u>658,067</u> |
| TOTAL FUNDS | <u>639,412</u> | <u>18,655</u> | <u>-</u> | <u>658,067</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 128,197 | (123,509) | 4,688 |
| Designated - World Scout Jamboree 2019/2023 | 204,043 | (205,004) | (961) |
| Designated - Abington proceeds | 24,286 | - | 24,286 |
| Designated - Fixed assets | - | (9,108) | (9,108) |
| Designated - Discretionary fund | - | (250) | (250) |
| | <u>356,526</u> | <u>(337,871)</u> | <u>18,655</u> |
| TOTAL FUNDS | <u>356,526</u> | <u>(337,871)</u> | <u>18,655</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 300725

Accounts

REGISTERED CHARITY NUMBER: 300725

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Page |
|---|-------------|
| Reference and Administrative Details | 1 |
| Report of the Trustees | 2 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 to 14 |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES

Malcolm James Robinson (resigned 30.6.22)
Nigel Mark Poulter
Jo McGowan
Chris Ward
David Briston
Timothy Burgess
Tony Claydon (resigned 30.6.22)
Colin Daniels
Jessica Lockwood
Lynne Radbone
Lucy Spencer
Jane Warren (resigned 30.6.22)
Michael Stephen Percy Wenham
Lee Peter Mason (resigned 30.6.22)
Diane Janet Philbey
Alan Ralph Sadler
Colin Seamus Hennessy
Jennifer Rebecca Martin (resigned 30.6.22)
Rachel Sugden (appointed 21.7.22)
Robert Groom (appointed 30.6.22)
Christopher Mear (appointed 30.6.22)
Anastasia Ward (appointed 30.6.22)
Simon Keen (appointed 30.6.22)

PRINCIPAL ADDRESS

3 Bramley Road
St Ives
Cambridgeshire
PE27 3WS

REGISTERED CHARITY NUMBER300725

INDEPENDENT EXAMINER

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

During the period covered by this report and accounts Covid 19 continued to have an impact. However, Youth Sections are building up again with a return to traditional scouting, and there has been a mix of traditional, online and hybrid meetings for volunteers.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As Scouts we believe in preparing young people with skills for life. The Cambridgeshire County Scout Council supports Network Units, Explorer Scout Units and Scout Groups across the County of Cambridgeshire and some adjoining parts of Suffolk. Its objective is to encourage young people to do more, learn more and be more. Each week we support our members by providing the opportunity to enjoy fun and adventure whilst developing the skills they need to succeed.

The trustees have considered the guidance issued by the Charity Commission on public benefit in determining the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee (the committee) have continued to act as a board of trustees on behalf of Cambridgeshire County Scout Council. (The Council is in turn duly registered as a charity with the Charity Commission and also with HMRC).

New Trustees as detailed on page 1 have been appointed in place of Trustees who have served their term.

Meetings of trustees have taken place at regular intervals throughout the year online, in person and in hybrid form.

Detailed work on financial matters, property and adult leadership appointments has continued to be led by trustees working alongside the County leadership team. Decisions are confirmed at Trustee meetings and are informed by the work of the sub committees. Ongoing major activities have included:

- continuing the growth of the new nationally driven Squirrel section for 4 and 5 year olds;
- development work on founding new Scout Groups and Sections;
- Fund raising and preparation, by the County's World Scout Jamboree contingent of 45 Explorer Scouts and 5 adult Leaders, to participate in Korea during summer 2023.

FINANCIAL REVIEW

The Trustees made provision to support any Groups where financial difficulties were apparent, because of Covid and related restrictions. In the event, no applications for support were brought to the Trustees' attention.

The Trustees are currently reviewing the County's strategic financial needs for the medium term. It is looking to make the best use of its reserves to aid the growth of Scouting across the County.

Overall, the Trustees have assessed the major risks to which the charity is exposed and are broadly satisfied that systems are in place by means of tighter controls and monitoring of costs and projected income streams from any events or activities it commissions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Council adopt the Policy, Organisation and Rules (POR) published by the Scout Association, in its Constitution at their 2017 AGM.

Composition of the Scout County:

- The Scout County is led by the County Commissioner, who is supported by the County Team, comprising of Deputy County Commissioners, County Scout Network Commissioner, the County Training Managers, all Assistant County Commissioners and County Scout Leaders;
- County Administrators and Advisers;
- The County Scout Council;
- The County Executive Committee (Board of Trustees);
- The County Scout Active Support Units.

The County Scout Council:

The County Scout Council is the electoral body which supports Scouting in the county. It is the body to which the County Executive Committee is accountable.

The nature of the constitution of the Council may result in members having a vested interest in the outcomes of Council decisions. When such conflicts of interest arise, members abstain from voting and discussions.

Funds held as custodian trustee:

The charity pays subscriptions to the Scout Association which also supplies other services. The membership fees received by the charity are from the Scout Districts and Groups within Cambridgeshire.

Approved by order of the board of trustees on 8 Jun 2023 and signed on its behalf by:


.....
Alan Ralph Sadler - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

Independent examiner's report to the trustees of Cambridgeshire County Scout Council

I report to the charity trustees on my examination of the accounts of Cambridgeshire County Scout Council (the Trust) for the year ended 31 December 2022.

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 Act and in carrying out my examination I have followed all 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 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 in order to enable a proper understanding of the accounts to be reached.



Neil Harding

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 9-6-23

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | | 31.12.22 Unrestricted funds £ | 31.12.21 Total funds £ |
|------------------------------------|-------|--|---------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 855 | 135 |
| Charitable activities | 3 | | |
| Charitable activities | | 160,329 | 48,486 |
| Investment income | 2 | 4,461 | 3,118 |
| Total | | <u>165,645</u> | <u>51,739</u> |
| EXPENDITURE ON | | | |
| Charitable activities | 4 | | |
| Charitable activities | | <u>170,420</u> | <u>51,498</u> |
| NET INCOME/(EXPENDITURE) | | (4,775) | 241 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 639,412 | 639,171 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>634,637</u></u> | <u><u>639,412</u></u> |

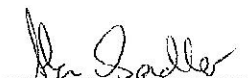
The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022**

| | | 31.12.22 Unrestricted funds £ | 31.12.21 Total funds £ |
|--|-------|--|---------------------------------|
| FIXED ASSETS | Notes | | |
| Tangible assets | 8 | 9,771 | 11,759 |
| CURRENT ASSETS | | | |
| Stocks | 9 | 5,423 | 5,423 |
| Debtors | 10 | 9,664 | 11,870 |
| Investments | 11 | 10,366 | - |
| Cash at bank | | 626,373 | 617,577 |
| | | <u>651,826</u> | <u>634,870</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (26,960) | (7,217) |
| NET CURRENT ASSETS | | <u>624,866</u> | <u>627,653</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 634,637 | 639,412 |
| NET ASSETS | | <u>634,637</u> | <u>639,412</u> |
| FUNDS | 13 | | |
| Unrestricted funds | | 634,637 | 639,412 |
| TOTAL FUNDS | | <u>634,637</u> | <u>639,412</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 8 Jun 2023 and were signed on its behalf by:


Alan Ralph Sadler - Trustee

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Cambridgeshire County Scout Council meets the definition of public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

At the time of approving the financial statements, the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £100 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings - 15% per annum reducing balance and 20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. INVESTMENT INCOME

| | 31.12.22 | 31.12.21 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Investment income | 366 | - |
| Deposit account interest | 4,095 | 3,118 |
| | <u>4,461</u> | <u>3,118</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 31.12.22 | 1.12.201 |
|---|------------------|------------------|
| | Total activities | Total activities |
| | £ | £ |
| Membership subscriptions | 234,909 | 210,420 |
| Less membership subscriptions paid to the Scout Association | (200,169) | (180,360) |
| | <u>34,740</u> | <u>30,060</u> |
| Net membership subscriptions retained | 34,740 | 30,060 |
| Event income | 120,287 | 13,401 |
| Cambridge District Support | 4,489 | 4,234 |
| Duke of Edinburgh Award sales | 676 | 465 |
| Sale of County Garments | 137 | 326 |
| | <u>160,329</u> | <u>48,486</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. CHARITABLE ACTIVITIES COSTS

| | 31.12.22 | 31.12.22 | 31.12.22 | 31.12.21 |
|-----------------------|----------------|-------------------------------|----------------|---------------|
| | Direct costs | Support costs (see note 5) | Total | Total |
| | £ | £ | £ | £ |
| Charitable activities | <u>133,459</u> | <u>36,961</u> | <u>170,420</u> | <u>51,498</u> |

5. SUPPORT COSTS

| | 31.12.22 | 31.12.22 | 31.12.22 | 31.12.21 |
|---------------|---------------|-----------|---------------|---------------|
| | Management | Finance | Total | Total |
| | £ | £ | £ | £ |
| Support costs | <u>36,879</u> | <u>82</u> | <u>36,961</u> | <u>29,250</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees. However, one trustee was also employed as County Secretary, for which they received a salary of £13,074 (2021 - £12,393). No expenses were reimbursed to trustees other than expenses incurred as part of their County appointments.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.12.22 | 31.12.21 |
|----------------|----------|----------|
| Administration | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

| | | |
|---|-------------|----------------------------------|
| 8. TANGIBLE FIXED ASSETS | | Fixtures and fittings £ |
| COST | | |
| At 1 January 2022 | | 29,306 |
| Additions | | 2,321 |
| | | <hr/> |
| At 31 December 2022 | | 31,627 |
| | | <hr/> |
| DEPRECIATION | | |
| At 1 January 2022 | | 17,547 |
| Charge for year | | 4,309 |
| | | <hr/> |
| At 31 December 2022 | | 21,856 |
| | | <hr/> |
| NET BOOK VALUE | | |
| At 31 December 2022 | | 9,771 |
| | | <hr/> <hr/> |
| At 31 December 2021 | | 11,759 |
| | | <hr/> <hr/> |
| | | |
| 9. STOCKS | | |
| | 31.12.22 | 31.12.21 |
| | £ | £ |
| Stocks | 5,423 | 5,423 |
| | <hr/> | <hr/> |
| | | |
| 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 31.12.22 | 31.12.21 |
| | £ | £ |
| Other debtors | 6,431 | 9,999 |
| Prepayments and accrued income | 3,233 | 1,871 |
| | <hr/> | <hr/> |
| | 9,664 | 11,870 |
| | <hr/> <hr/> | <hr/> <hr/> |
| | | |
| 11. CURRENT ASSET INVESTMENTS | | |
| | 31.12.22 | 31.12.21 |
| | £ | £ |
| Listed investments | 10,366 | - |
| | <hr/> <hr/> | <hr/> <hr/> |

The investment, with BlackRock, was made in September 2022 and the initial investment was £10,000.

The closing valuation includes accumulated distributions to 31.12.22.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

| | | | |
|---|--|-------------------|-------------------|
| 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31.12.22 | 31.12.21 |
| | | £ | £ |
| Other creditors | | 26,960 | 7,217 |
| | | <u> </u> | <u> </u> |

| | | | | |
|--|----------------|-----------------------------|-------------------------------|----------------|
| 13. MOVEMENT IN FUNDS | | Net movement in funds | Transfers between funds | At 31.12.22 |
| | At 1.1.22 | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 75,173 | (3,406) | (2,321) | 69,446 |
| Designated - World Scout Jamboree 2019 | 1,211 | (1,100) | - | 111 |
| Designated - Abington proceeds | 501,269 | 4,040 | - | 505,309 |
| Designated - Fixed assets | 11,759 | (4,309) | 2,321 | 9,771 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| | <u>639,412</u> | <u>(4,775)</u> | <u>-</u> | <u>634,637</u> |
| TOTAL FUNDS | <u>639,412</u> | <u>(4,775)</u> | <u>-</u> | <u>634,637</u> |

Net movement in funds, included in the above are as follows:

| | | | |
|--|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 52,350 | (55,756) | (3,406) |
| Designated - World Scout Jamboree 2019 | - | (1,100) | (1,100) |
| Designated - Abington proceeds | 4,040 | - | 4,040 |
| Designated - Fixed assets | - | (4,309) | (4,309) |
| Designated - World Scout Jamboree 2023 | 109,255 | (109,255) | - |
| | <u>165,645</u> | <u>(170,420)</u> | <u>(4,775)</u> |
| TOTAL FUNDS | <u>165,645</u> | <u>(170,420)</u> | <u>(4,775)</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.1.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.21 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 76,570 | 3,121 | (4,518) | 75,173 |
| Designated - World Scout Jamboree 2019 | 2,211 | - | (1,000) | 1,211 |
| Designated - EuroJam 2019 | - | (1,977) | 1,977 | - |
| Designated - Abington proceeds | 498,241 | 3,028 | - | 501,269 |
| Designated - Fixed assets | 12,149 | (3,931) | 3,541 | 11,759 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| | <u>639,171</u> | <u>241</u> | <u>-</u> | <u>639,412</u> |
| TOTAL FUNDS | <u>639,171</u> | <u>241</u> | <u>-</u> | <u>639,412</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 48,711 | (45,590) | 3,121 |
| Designated - EuroJam 2019 | - | (1,977) | (1,977) |
| Designated - Abington proceeds | 3,028 | - | 3,028 |
| Designated - Fixed assets | - | (3,931) | (3,931) |
| | <u>51,739</u> | <u>(51,498)</u> | <u>241</u> |
| TOTAL FUNDS | <u>51,739</u> | <u>(51,498)</u> | <u>241</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.22 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 76,570 | (285) | (6,839) | 69,446 |
| Designated - World Scout Jamboree 2019 | 2,211 | (1,100) | (1,000) | 111 |
| Designated - EuroJam 2019 | - | (1,977) | 1,977 | - |
| Designated - Abington proceeds | 498,241 | 7,068 | - | 505,309 |
| Designated - Fixed assets | 12,149 | (8,240) | 5,862 | 9,771 |
| Designated - Contingency fund | 50,000 | - | - | 50,000 |
| | <u>639,171</u> | <u>(4,534)</u> | <u>-</u> | <u>634,637</u> |
| TOTAL FUNDS | <u>639,171</u> | <u>(4,534)</u> | <u>-</u> | <u>634,637</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 101,061 | (101,346) | (285) |
| Designated - World Scout Jamboree 2019 | - | (1,100) | (1,100) |
| Designated - EuroJam 2019 | - | (1,977) | (1,977) |
| Designated - Abington proceeds | 7,068 | - | 7,068 |
| Designated - Fixed assets | - | (8,240) | (8,240) |
| Designated - World Scout Jamboree 2023 | 109,255 | (109,255) | - |
| | <u>217,384</u> | <u>(221,918)</u> | <u>(4,534)</u> |
| TOTAL FUNDS | <u>217,384</u> | <u>(221,918)</u> | <u>(4,534)</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 300725

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Page |
|---|-------------|
| Reference and Administrative Details | 1 |
| Report of the Trustees | 2 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7 to 14 |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES

Malcolm James Robinson
Nigel Mark Poulter
Jo McGowan
Chris Ward
David Briston
Timothy Burgess
Tony Claydon
Colin Daniels
Michelle May Dugdale (resigned 30.6.21)
Jessica Lockwood
Lynne Radbone
Stephen Reeder (resigned 30.6.21)
Lucy Spencer
Jane Warren
Michael Stephen Percy Wenham
Lee Peter Mason
Diane Janet Philbey (appointed 1.8.21)
Alan Ralph Sadler (appointed 1.8.21)
Colin Seamus Hennessy (appointed 30.6.21)
Jennifer Rebecca Martin (appointed 30.6.21)

PRINCIPAL ADDRESS

3 Bramley Road
St Ives
Cambridgeshire
PE27 3WS

**REGISTERED CHARITY
NUMBER**

300725

INDEPENDENT EXAMINER

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

During the period covered by this report and accounts Covid 19 impacted almost universally on people. It resulted in international and national lockdowns with travel bans and other restrictions largely preventing face to face meetings and activities taking place.

So, against this background the following points may be noted.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As Scouts we believe in preparing young people with skills for life. The Cambridgeshire County Scout Council supports Network Units, Explorer Scout Units and Scout Groups across the County of Cambridgeshire and some adjoining parts of Suffolk. Its objective is to encourage young people to do more, learn more and be more. Each week we support our members by providing the opportunity to enjoy fun and adventure whilst developing the skills they need to succeed.

The trustees have considered the guidance issued by the Charity Commission on public benefit in determining the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee (the committee) have continued to act as a board of trustees on behalf of Cambridgeshire County Scout Council. (The Council is in turn duly registered as a charity with the Charity Commission and also with HMRC).

There have been changes to the persons named as trustees and details relating to these are elsewhere within this report on page 1.

Meetings of trustees have taken place at regular intervals throughout the year via Microsoft Teams.

Detailed work on financial, property and adult leadership appointments has continued to be led by a trustee working together with other volunteers across the year.

Ongoing major activities have included the start of a new nationally driven section (Squirrels). Development work on founding new Scout Groups has continued. Plus, the selection processes for the County's contingent of both Explorer Scouts and adult Leaders to actively participate in the 2023 World Scout Jamboree are now underway.

FINANCIAL REVIEW

The trustees made provision to support any Groups where financial difficulties were apparent as a consequence of Covid and related restrictions. But in the event no applications for support were brought to the trustees' attention.

The trustees are currently reviewing the County's strategic financial needs for the medium term. It is looking to make the best use of its reserves to aid the growth of Scouting across the County.

Overall, the trustees have assessed the major risks to which the charity is exposed, and are broadly satisfied that systems are in place by means of tighter controls and monitoring of costs and projected income streams from any events or activities it commissions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Council adopt the Policy, Organisation and Rules (POR) published by the Scout Association, in its Constitution at their 2017 AGM.

Composition of the Scout County:

- The Scout County is led by the County Commissioner, who is supported by the County Team, comprising of Deputy County Commissioners, the County Training Managers, all Assistant County Commissioners and County Scouters;
- County Administrators and Advisers;
- The County Scout Council;
- The County Executive Committee;
- The County Scout Active Support Units.

The County Scout Council:

The County Scout Council is the electoral body which supports Scouting in the county. It is the body to which the County Executive Committee is accountable.

The nature of the constitution of the Council may result in members having a vested interest in the outcomes of Council decisions. When such conflicts of interest arise, members abstain from voting and discussions.

Funds held as custodian trustee:

The Charity pays subscriptions to the Scout Association which also supplies other services. The membership fees received by the Charity are from the Scout Districts and Groups within Cambridgeshire.

Approved by order of the board of trustees on 4 May 2022 and signed on its behalf by:

Malcolm James Robinson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

Independent examiner's report to the trustees of Cambridgeshire County Scout Council

I report to the charity trustees on my examination of the accounts of Cambridgeshire County Scout Council (the Trust) for the year ended 31 December 2021.

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 Act and in carrying out my examination I have followed all 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 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 in order to enable a proper understanding of the accounts to be reached.

Neil Harding
FCA
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 9 May 2022

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | 31.12.21 Total funds £ | 31.12.20 Total funds £ |
|------------------------------------|-------|---------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 135 | 1 |
| Charitable activities | 3 | | |
| Charitable activities | | 48,486 | 85,174 |
| Investment income | 2 | <u>3,118</u> | <u>5,213</u> |
| Total | | 51,739 | 90,388 |
| | | | |
| EXPENDITURE ON | | | |
| Charitable activities | 4 | | |
| Charitable activities | | 51,498 | 42,124 |
| | | <u> </u> | <u> </u> |
| NET INCOME | | 241 | 48,264 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 639,171 | 590,907 |
| | | <u> </u> | <u> </u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>639,412</u> | <u>639,171</u> |

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

| | | 31.12.21 | 31.12.20 |
|--|-------|----------------|----------------|
| | | Total | Total |
| | | funds | funds |
| | | £ | £ |
| FIXED ASSETS | Notes | | |
| Tangible assets | 8 | 11,759 | 12,149 |
| CURRENT ASSETS | | | |
| Stocks | 9 | 5,423 | 5,423 |
| Debtors | 10 | 11,870 | 23,094 |
| Cash at bank | | <u>617,577</u> | <u>605,842</u> |
| | | 634,870 | 634,359 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (7,217) | (7,337) |
| | | <u>627,653</u> | <u>627,022</u> |
| NET CURRENT ASSETS | | | |
| | | <u>639,412</u> | <u>639,171</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>639,412</u> | <u>639,171</u> |
| NET ASSETS | | | |
| | | <u>639,412</u> | <u>639,171</u> |
| FUNDS | 12 | | |
| Unrestricted funds | | <u>639,412</u> | <u>639,171</u> |
| TOTAL FUNDS | | <u>639,412</u> | <u>639,171</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 4 May 2022 and were signed on its behalf by:

Malcolm James Robinson - Trustee

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Cambridgeshire County Scout Council meets the definition of public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

At the time of approving the financial statements, the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £100 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings - 15% per annum reducing balance and 20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bring the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. INVESTMENT INCOME

| | 31.12.21 | 31.12.20 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Deposit account interest | <u>3,118</u> | <u>5,213</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 31.12.21 | 31.12.20 |
|---|------------------|------------------|
| | Total activities | Total activities |
| | £ | £ |
| Membership subscriptions | 210,420 | 259,538 |
| Less membership subscriptions paid to the Scout Association | <u>(180,360)</u> | <u>(187,350)</u> |
| Net membership subscriptions retained | 30,060 | 72,188 |
| Event income | 13,401 | 228 |
| Newmarket District | - | 200 |
| Cambridge District Support | 4,234 | 4,165 |
| Duke of Edinburgh Award sales | 465 | 774 |
| Sale of County Garments | 326 | 573 |
| Insurance claims | - | 7,046 |
| | <u>48,486</u> | <u>85,174</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

4. CHARITABLE ACTIVITIES COSTS

| | 31.12.21 | 31.12.21 | 31.12.21 | 31.12.20 |
|-----------------------|---------------|-------------------|---------------|---------------|
| | Direct costs | Support costs | Total | Total |
| | £ | (see note 5) £ | £ | £ |
| Charitable activities | <u>22,227</u> | <u>29,250</u> | <u>51,477</u> | <u>42,124</u> |

5. SUPPORT COSTS

| | 31.12.21 | 31.12.21 | 31.12.21 | 31.12.20 |
|---------------|---------------|------------|---------------|---------------|
| | Management | Finance | Total | Total |
| | £ | £ | £ | £ |
| Support costs | <u>29,133</u> | <u>117</u> | <u>29,250</u> | <u>31,220</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees. However, one trustee was also employed as County Secretary, for which they received a salary of £12,393 (2020 - £11,972). No expenses were reimbursed to trustees other than expenses incurred as part of their County appointments.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.12.21 | 31.12.20 |
|----------------|----------|----------|
| Administration | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

8. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 January 2021

25,765

Additions

3,541

At 31 December 2021

29,306

DEPRECIATION

At 1 January 2021

13,616

Charge for year

3,931

At 31 December 2021

17,547

NET BOOK VALUE

At 31 December 2021

11,759

At 31 December 2020

12,149

9. STOCKS

31.12.21

31.12.20

£

£

Stocks

5,423

5,423

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.21

31.12.20

£

£

Other debtors

9,999

19,596

Prepayments and accrued income

1,871

3,498

11,870

23,094

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.21 | 31.12.20 |
|-----------------|--------------|--------------|
| | £ | £ |
| Other creditors | <u>7,217</u> | <u>7,337</u> |

12. MOVEMENT IN FUNDS

| | At 1.1.21 | Net movement in funds | Transfers between funds | At 31.12.21 |
|--|----------------|-----------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 76,570 | 3,121 | (4,518) | 75,173 |
| Designated - World Scout Jamboree 2019 | 2,211 | - | (1,000) | 1,211 |
| Designated - EuroJam 2019 | - | (1,977) | 1,977 | - |
| Designated - Abington proceeds | 498,241 | 3,028 | - | 501,269 |
| Designated - Fixed assets | 12,149 | (3,931) | 3,541 | 11,759 |
| Designated - Contingency fund | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>50,000</u> |
| | <u>639,171</u> | <u>241</u> | <u>-</u> | <u>639,412</u> |
| TOTAL FUNDS | <u>639,171</u> | <u>241</u> | <u>-</u> | <u>639,412</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|--------------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 48,711 | (45,590) | 3,121 |
| Designated - EuroJam 2019 | - | (1,977) | (1,977) |
| Designated - Abington proceeds | 3,028 | - | 3,028 |
| Designated - Fixed assets | <u>-</u> | <u>(3,931)</u> | <u>(3,931)</u> |
| | <u>51,739</u> | <u>(51,498)</u> | <u>241</u> |
| TOTAL FUNDS | <u>51,739</u> | <u>(51,498)</u> | <u>241</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.1.20 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.20 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 22,793 | 47,070 | 6,707 | 76,570 |
| Designated - World Scout Jamboree 2019 | 7,837 | - | (5,626) | 2,211 |
| Designated - CamJam 2019 | - | (9) | 9 | - |
| Designated - Abington proceeds | 493,145 | 5,096 | - | 498,241 |
| Designated - Fixed assets | 17,132 | (3,893) | (1,090) | 12,149 |
| Designated - Contingency fund | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>50,000</u> |
| | <u>590,907</u> | <u>48,264</u> | <u>-</u> | <u>639,171</u> |
| TOTAL FUNDS | <u>590,907</u> | <u>48,264</u> | <u>-</u> | <u>639,171</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 85,064 | (37,994) | 47,070 |
| Designated - CamJam 2019 | (159) | 150 | (9) |
| Designated - EuroJam 2019 | 387 | (387) | - |
| Designated - Abington proceeds | 5,096 | - | 5,096 |
| Designated - Fixed assets | <u>-</u> | <u>(3,893)</u> | <u>(3,893)</u> |
| | <u>90,388</u> | <u>(42,124)</u> | <u>48,264</u> |
| TOTAL FUNDS | <u>90,388</u> | <u>(42,124)</u> | <u>48,264</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.20 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.21 £ |
|--|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 22,793 | 50,191 | 2,189 | 75,173 |
| Designated - World Scout Jamboree 2019 | 7,837 | - | (6,626) | 1,211 |
| Designated - CamJam 2019 | - | (9) | 9 | - |
| Designated - EuroJam 2019 | - | (1,977) | 1,977 | - |
| Designated - Abington proceeds | 493,145 | 8,124 | - | 501,269 |
| Designated - Fixed assets | 17,132 | (7,824) | 2,451 | 11,759 |
| Designated - Contingency fund | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>50,000</u> |
| | <u>590,907</u> | <u>48,505</u> | <u>-</u> | <u>639,412</u> |
| TOTAL FUNDS | <u>590,907</u> | <u>48,505</u> | <u>-</u> | <u>639,412</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 133,775 | (83,584) | 50,191 |
| Designated - CamJam 2019 | (159) | 150 | (9) |
| Designated - EuroJam 2019 | 387 | (2,364) | (1,977) |
| Designated - Abington proceeds | 8,124 | - | 8,124 |
| Designated - Fixed assets | <u>-</u> | <u>(7,824)</u> | <u>(7,824)</u> |
| | <u>142,127</u> | <u>(93,622)</u> | <u>48,505</u> |
| TOTAL FUNDS | <u>142,127</u> | <u>(93,622)</u> | <u>48,505</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 300725

Accounts

REGISTERED CHARITY NUMBER: 300725

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020
FOR
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Page |
|--|-------------|
| Reference and Administrative Details | 1 |
| Report of the Trustees | 2 to 3 |
| Statement of Trustees Responsibilities | 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 14 |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

TRUSTEES

M J Robinson
N M Poulter
Ms J McGowan
C Ward
D Briston
T Burgess
T Claydon
C Daniels
Ms M M Dugdale
Ms J Lockwood
Ms L Radbone
S Reeder
Ms L Spencer
Ms J Warren
M S P Wenham (appointed 10.9.20)
L P Mason (appointed 10.9.20)
S Wilson (resigned 10.9.20)

PRINCIPAL ADDRESS

3 Bramley Road
St Ives
Cambridgeshire
PE27 3WS

REGISTERED CHARITY NUMBER

300725

INDEPENDENT EXAMINER

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

During the period covered by this report and accounts Covid 19 impacted almost universally on people. It resulted in international and national lockdowns with travel bans and other restrictions largely preventing face to face meetings and activities taking place.

So, against this background the following points may be noted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Council adopt the Policy, Organisation and Rules (POR) published by the Scout Association, in its Constitution at their 2017 AGM.

Composition of the Scout County:

- The Scout County is led by the County Commissioner, who is supported by the County Team, comprising of Deputy County Commissioners, the County Training Managers, all Assistant County Commissioners and County Scouters;
- County Administrators and Advisers;
- The County Scout Council;
- The County Executive Committee;
- The County Scout Active Support Units.

The County Scout Council:

The County Scout Council is the electoral body which supports Scouting in the county. It is the body to which the County Executive Committee is accountable.

The nature of the constitution of the Council may result in members having a vested interest in the outcomes of Council decisions. When such conflicts of interest arise, members abstain from voting and discussions.

Funds held as custodian trustee:

The Charity pays subscriptions to the Scout Association which also supplies other services. The membership fees received by the Charity are from the Scout Districts and Groups within Cambridgeshire.

OBJECTIVES AND ACTIVITIES

Objectives and aims

As Scouts we believe in preparing young people with skills for life. The Cambridgeshire County Scout Council supports Network Units, Explorer Scout Units and Scout Groups across the County of Cambridgeshire and some adjoining parts of Suffolk. Its objective is to encourage young people to do more, learn more and be more. Each week we support our members by providing the opportunity to enjoy fun and adventure whilst developing the skills they need to succeed.

The trustees have considered the guidance issued by the Charity Commission on public benefit in determining the activities of the charity.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Executive Committee (the Committee) are charged with acting as a board of trustees on behalf of Cambridgeshire County Scout Council. (The Council is in turn duly registered as a charity with the Charity Commission and also with HMRC).

Two new trustees were appointed following an online election part way through the year the year. Details of all the trustees and their periods of involvement are shown on page 1

The trustees are continuing to conduct their business by a combination of online Teams and other virtual communication methods.

Two new sub committees were formed to enable a more in- depth review of key issues. Again, they have met on- line. The first group has reviewed Property & Equipment and a second group has concentrated on Finances.

It should be noted the County's offices at St. Ives were flooded in late December. It is hoped that in cooperation with our landlords the premises will be available again soon. Replacements of damaged assets is in the course of being assessed with financial backing coming from an insurance settlement.

A contingent of Explorer Scouts and Leaders were due to represent the county at Euro Jam in Poland. However, the event originally scheduled for the summer of 2020 was cancelled principally due to travel and other restrictions. It had been hoped that the event could instead be held this summer, but this has not proved to be possible. Refunds will be made as appropriate to those involved.

FINANCIAL REVIEW

The Executive Committee is aware that the charity has substantial financial reserves, which mainly derive from the disposal of the Abington Campsite in 2017. Since then the trustees have initiated membership consultations, the last of which took place during the year, to seek feedback on how these funds could be utilised. Following this, and against the current backdrop of the uncertain global and national situation, it is considering how best these funds can be used so as to ensure that young people across Cambridgeshire will continue to benefit from the Skills for Life based activity programme that scouting offers.

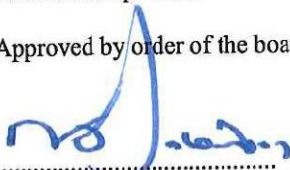
It may be noted that an operating surplus was generated during the year. Some of this has been achieved by lower running costs through less travel and event promotion. Savings were also achieved thanks to a rent holiday being agreed by our Office premises being necessarily closed. Just before the year end the office was one of several properties in St. Ives that suffered from flooding. Damaged equipment is in the process of being replaced by means of funds received as an insurance settlement from Unity Insurance.

The trustees propose to have some of their reserves available in the coming year to help local Scouting. In the coming year, the amount charged for membership fees has been significantly reduced as a practical support to Groups.

The Executive Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Executive Committee has additionally undertaken a review of what risks it could be exposed to and has devised suitably robust documents for periodic review.

Finally it may be noted that a different firm of reporting accountants has been engaged to undertake the independent examination process.

Approved by order of the board of trustees on 20 May 2021 and signed on its behalf by:


.....
M J Robinson - Trustee

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

I report on the accounts for the year ended 31 December 2020, which are set out on pages six to fourteen.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Neil Harding
FCA
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 7 - 6 - 21

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | | 31.12.20 | 31.12.19 |
|--|---|----------------|----------------|
| | | Unrestricted | Unrestricted |
| | | and Total | and Total |
| | | funds | funds |
| | | £ | £ |
| INCOMING RESOURCES | | | |
| Incoming resources from generated funds | | | |
| Voluntary income | | 1 | - |
| Investment income | 2 | 5,213 | 5,479 |
| Incoming resources from charitable activities | 3 | | |
| Charitable activities | | <u>85,174</u> | <u>510,897</u> |
| Total incoming resources | | 90,388 | 516,376 |
| | | | |
| RESOURCES EXPENDED | | | |
| Charitable activities | 4 | | |
| Charitable activities | | <u>42,124</u> | <u>509,965</u> |
| NET INCOMING RESOURCES | | 48,264 | 6,411 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 590,907 | 584,496 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>639,171</u> | <u>590,907</u> |

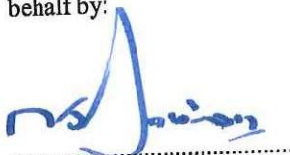
The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET
AT 31 DECEMBER 2020

| | Notes | 31.12.20 Unrestricted and Total funds £ | 31.12.19 Unrestricted and Total funds £ |
|--|-------|---|---|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 12,149 | 17,132 |
| CURRENT ASSETS | | | |
| Stocks | 9 | 5,423 | 5,423 |
| Debtors | 10 | 23,094 | 25,715 |
| Cash at bank | | <u>605,842</u> | <u>554,456</u> |
| | | 634,359 | 585,594 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (7,337) | (11,819) |
| | | <u>627,022</u> | <u>573,775</u> |
| NET CURRENT ASSETS | | | |
| | | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 639,171 | 590,907 |
| | | <u>639,171</u> | <u>590,907</u> |
| NET ASSETS | | | |
| | | | |
| FUNDS | 12 | <u>639,171</u> | <u>590,907</u> |
| Unrestricted funds | | <u>639,171</u> | <u>590,907</u> |
| TOTAL FUNDS | | | |

The financial statements were approved by the Board of Trustees on 20 May 2021 and were signed on its behalf by:



M J Robinson -Trustee

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Cambridgeshire County Scout Council meets the definition of public entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

At the time of approving the financial statements, the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as grants being recognised as expenditure when the conditions attaching are fulfilled.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £100 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings - 15% per annum reducing balance

The accounting estimate for fixtures and fittings changed from 15% on reducing balance to 20% on straight line for future periods

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

2. INVESTMENT INCOME

| | 31.12.20 | 31.12.19 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Deposit account interest | <u>5,213</u> | <u>5,479</u> |

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

| | 31.12.20 | 31.12.19 |
|--|------------------|------------------|
| | Total activities | Total activities |
| | £ | £ |
| Membership subscriptions | 259,538 | 244,073 |
| Less membership subscriptions paid to National | <u>(187,350)</u> | <u>(177,375)</u> |
| Net membership subscriptions retained | 72,188 | 66,698 |
| Event income | 228 | 440,670 |
| Newmarket District | 200 | - |
| Cambridge District Support | 4,165 | 2,618 |
| Duke of Edinburgh Award sales | 774 | 881 |
| Sale of County Garments | 573 | - |
| Insurance claims | 7,046 | - |
| Communications income | <u>-</u> | <u>30</u> |
| | <u>85,174</u> | <u>510,897</u> |

4. CHARITABLE ACTIVITIES COSTS

| | 31.12.20 | 31.12.20 | 31.12.20 | 31.12.19 |
|-----------------------|---------------|-------------------------------|---------------|----------------|
| | Direct costs | Support costs (see note 5) | Total | Total |
| | £ | £ | £ | £ |
| Charitable activities | <u>10,904</u> | <u>31,220</u> | <u>42,124</u> | <u>509,965</u> |

5. SUPPORT COSTS

| | 31.12.20 | 31.12.20 | 31.12.20 | 31.12.19 |
|-----------------------|---------------|------------|---------------|---------------|
| | Management | Finance | Total | Total |
| | £ | £ | £ | £ |
| Charitable activities | <u>30,998</u> | <u>222</u> | <u>31,220</u> | <u>35,825</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

None of the Executive Committee (or any persons connected with them) received any remuneration during the year in their role as trustees. However, one trustee was also employed as County Secretary, for which they received a salary of £11,972 (2019 - £10,509). No expenses were reimbursed to trustees other than expenses incurred as part of their County appointments.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

| | | |
|---|--------------------------------|--------------------------------|
| 7. STAFF COSTS | 31.12.20 £ <u>11,972</u> | 31.12.19 £ <u>10,509</u> |
| Wages and salaries | | |
| The average monthly number of employees during the year was as follows: | | |
| | 31.12.20 <u>1</u> | 31.12.19 <u>1</u> |
| Administration | | |
| No employees received emoluments in excess of £60,000. | | |
| 8. TANGIBLE FIXED ASSETS | | Fixtures and fittings £ |
| COST | | |
| At 1 January 2020 | | 46,808 |
| Additions | | 11,178 |
| Disposals | | <u>(32,221)</u> |
| At 31 December 2020 | | <u>25,765</u> |
| DEPRECIATION | | |
| At 1 January 2020 | | 29,676 |
| Charge for year | | <u>(16,060)</u> |
| At 31 December 2020 | | <u>13,616</u> |
| NET BOOK VALUE | | |
| At 31 December 2020 | | <u>12,149</u> |
| At 31 December 2019 | | <u>17,132</u> |
| 9. STOCKS | 31.12.20 £ <u>5,423</u> | 31.12.19 £ <u>5,423</u> |
| Stocks | | |
| 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 31.12.20 £ <u>23,094</u> | 31.12.19 £ <u>25,715</u> |
| Other debtors | | |
| 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 31.12.20 £ <u>7,337</u> | 31.12.19 £ <u>11,819</u> |
| Other creditors | | |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

12. MOVEMENT IN FUNDS

| | At 1.1.20 | Incoming resource | Resources expended | Transfers between funds | At 31.12.20 |
|--|----------------|-------------------|--------------------|-------------------------|----------------|
| | | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General fund | 22,793 | 85,064 | (37,994) | 6,707 | 76,570 |
| Designated – World Scout Jamboree 2019 | 7,837 | - | - | (5,626) | 2,211 |
| Designated – CamJam 2019 | - | (159) | 150 | 9 | - |
| Designated – EuroJam 2019 | - | 387 | (387) | - | - |
| Designated – Abington proceeds | 493,145 | 5,096 | - | - | 498,241 |
| Designated – Fixed assets | 17,132 | - | (3,893) | (1,090) | 12,149 |
| Designated – Contingency fund | <u>50,000</u> | - | - | - | <u>50,000</u> |
| TOTAL FUNDS | <u>590,907</u> | <u>90,388</u> | <u>(42,124)</u> | <u>-</u> | <u>639,171</u> |

Comparatives for movement in funds

| | At 1.1.19 | Incoming resource | Resources expended | Transfers between funds | At 31.12.19 |
|--|----------------|-------------------|--------------------|-------------------------|----------------|
| | | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General fund | 38,259 | 75,408 | (78,404) | (12,470) | 22,793 |
| Designated – World Scout Jamboree 2019 | - | 69,134 | (61,297) | - | 7,837 |
| Designated – CamJam 2019 | - | 353,879 | (353,879) | - | - |
| Designated – Abington proceeds | 487,888 | 5,257 | - | - | 493,145 |
| Designated – Fixed assets | 8,349 | - | (3,687) | 12,470 | 17,132 |
| Designated – Contingency fund | <u>50,000</u> | - | - | - | <u>50,000</u> |
| TOTAL FUNDS | <u>584,496</u> | <u>503,678</u> | <u>(497,267)</u> | <u>-</u> | <u>590,907</u> |

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

13. RELATED PARTY DISCLOSURES

Owing to the nature of the Council's operations and the composition of the Executive Committee being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a member of the Executive Committee may have an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the Council's financial regulations and normal procurement procedures.

In particular some of the members of the Executive Committee are involved with the running of individual scout groups which are members of this charity, and some family members of those Executive Committee members will be Scouts in those Groups.