

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

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FOR THE YEAR ENDED 31 DECEMBER 2020

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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.

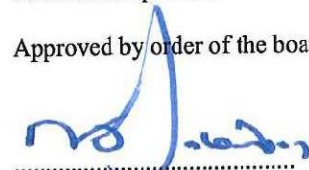
It may be noted that an operating surplus was generated during the year. Some of this has been achieved by lower running costs through less travel and event promotion. Savings were also achieved thanks to a rent holiday being agreed by our Office premises being necessarily closed. Just before the year 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
	Notes	£	£
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		<u>590,907</u>	<u>584,496</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>639,171</u></u>	<u><u>590,907</u></u>

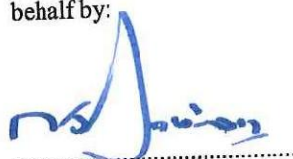
The notes form part of these financial statements

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	31.12.19
	£	£
Wages and salaries	<u>11,972</u>	<u>10,509</u>
The average monthly number of employees during the year was as follows:		
	31.12.20	31.12.19
Administration	<u>1</u>	<u>1</u>
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	31.12.19
	£	£
Stocks	<u>5,423</u>	<u>5,423</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
	£	£
Other debtors	<u>23,094</u>	<u>25,715</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
	£	£
Other creditors	<u>7,337</u>	<u>11,819</u>

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	50,000	-	-	-	50,000
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	50,000	-	-	-	50,000
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.