

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2021

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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

		31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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		<u>51,498</u>	<u>42,124</u>
NET INCOME		241	48,264
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>639,171</u>	<u>590,907</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>639,412</u></u>	<u><u>639,171</u></u>

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

		31.12.21 Total funds £	31.12.20 Total 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)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>627,653</u>	<u>627,022</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		639,412	639,171
		<hr/>	<hr/>
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	<u>-</u>	<u>7,046</u>
	<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	<u>3,541</u>
At 31 December 2021	<u>29,306</u>
DEPRECIATION	
At 1 January 2021	13,616
Charge for year	<u>3,931</u>
At 31 December 2021	<u>17,547</u>
NET BOOK VALUE	
At 31 December 2021	<u>11,759</u>
At 31 December 2020	<u>12,149</u>

9. STOCKS

	31.12.21	31.12.20
	£	£
Stocks	<u>5,423</u>	<u>5,423</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	9,999	19,596
Prepayments and accrued income	<u>1,871</u>	<u>3,498</u>
	<u>11,870</u>	<u>23,094</u>

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.