

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**

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

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>TRUSTEES</b>	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)
<b>PRINCIPAL ADDRESS</b>	3 Bramley Road St Ives Cambridgeshire PE27 3WS
<b>REGISTERED CHARITY NUMBER</b>	300725
<b>INDEPENDENT EXAMINER</b>	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, Hinchingsbrooke, 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		641	855
<b>Charitable activities</b>	3		
Charitable activities		168,869	160,329
Investment income	2	<u>21,371</u>	<u>4,461</u>
<b>Total</b>		<u>190,881</u>	<u>165,645</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Charitable activities		<u>167,451</u>	<u>170,420</u>
<b>NET INCOME/(EXPENDITURE)</b>		23,430	(4,775)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>634,637</u>	<u>639,412</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>658,067</u></u>	<u><u>634,637</u></u>

The notes form part of these financial statements

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2023**

		31.12.23 Unrestricted funds /Total funds	31.12.22 Unrestricted funds/Total funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	7,772	9,771
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS</b>			
Amounts falling due within one year	12	(12,993)	(26,960)
<b>NET CURRENT ASSETS</b>		<u>650,295</u>	<u>624,866</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>658,067</u>	<u>634,637</u>
<b>NET ASSETS</b>		<u>658,067</u>	<u>634,637</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>658,067</u>	<u>634,637</u>
<b>TOTAL FUNDS</b>		<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><u>21,371</u></u>	<u><u>4,461</u></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><u>168,869</u></u>	<u><u>160,329</u></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 £
<b>COST</b>	
At 1 January 2023	31,627
Additions	<u>2,800</u>
At 31 December 2023	<u>34,427</u>
<b>DEPRECIATION</b>	
At 1 January 2023	21,856
Charge for year	<u>4,799</u>
At 31 December 2023	<u>26,655</u>
<b>NET BOOK VALUE</b>	
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**

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted funds</b>				
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>-</u>	<u>658,067</u>
<b>TOTAL FUNDS</b>	<u>634,637</u>	<u>23,430</u>	<u>-</u>	<u>658,067</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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	50,000	-	-	50,000
	<u>639,412</u>	<u>(4,775)</u>	<u>-</u>	<u>634,637</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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	-	(4,309)	(4,309)
	<u>165,645</u>	<u>(170,420)</u>	<u>(4,775)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.