

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009**

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**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**FOR THE YEAR ENDED 31 DECEMBER 2009**

**Address of Charity:**

**12 Wragg Drive  
Newmarket, CB8 7SD**

**County President:**

**H M Lord Lieutenant A H Duberly CBE**

**Executive Committee Members/Trustees:**

**Ex Officio Members:**

**County Chairman**

**Mr L C Noble**

**County Commissioner**

**Mr R G Hames**

**County Secretary**

**Mrs C H Abbott**

**County Treasurer**

**Mr J A Gilbert**

**County Scout Network Commissioner**

**Mr M J Whelan**

**Nominated Members:**

**Deputy County Commissioner (Adult Support)**

**Mrs D J Wisbey**

**Deputy County Commissioner (Youth Programme)**

**Mr P A Garrett**

**Assistant County Commissioner (Campsite)**

**Mr B J Wallman**

**Right of Attendance:**

**Regional Commissioner**

**Mr R Lyon**

**Elected Members:**

**Mr T W Boughton**

**Mr A W Smart**

**Mrs B D Boyce**

**Mr N Webb (w e f 23-06-2009)**

**Mrs S A Johnstone**

**Miss K Thorpe (w e f 23-06-2009)**

**Mr M J Robinson**

**Ex-Officio Members:**

**See County Constitution**

**Invited Members:**

**Regional Development Manager**

**Mr D Walsh**

**Bankers:**

**Yorkshire Bank Plc  
10 Church Street  
Peterborough PE1 1XB**

**Lloyds TSB Bank Plc  
48 High Street  
Newmarket CB8 8LF**

**Barclays Bank Plc  
28 Chesterton Road  
Cambridge  
CB4 3AZ**

**National Westminster  
Bank Plc  
18 High Street  
Newmarket CB8 8LH**

**Accountants:**

**Whiting & Partners  
Chartered Accountants  
and Registered Auditors  
The Old School House  
Dartford Road  
March, Cambs. PE15 8AE**

**Registered Charity Number:**

**300725**

# CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

## REPORT OF THE TRUSTEES For the year ended 31 December 2009

### 1. Legal and Administrative Information

This information is listed on page 2

The Council apply as the basic constitution the Policy, Organisation and Rules (POR) published by the Scout Association.

### 2. Objects, Policies and Organisation of the Charity

The purpose of scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

#### The Scout Method

Scouting uses a Method, which is young people, in partnership with adults:

- enjoying what they are doing;
- learning by doing;
- participating in varied and progressive activities;
- making choices for themselves;
- taking responsibility for their own actions;
- working in groups;
- taking increasing responsibility for others;
- taking part in activities outdoors;
- sharing in prayer and worship;
- making and living out their Promise.

#### The Scout County

The purpose of the Scout County within the structure of The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in an area the boundaries of which will correspond, in so far as is possible, with those of local authorities. The boundaries of a Scout County are defined by the County Headquarters in consultation with the County Commissioner.

#### Composition of the Scout County

- The Scout County is led by the County Commissioner, who is supported by the County Team, comprising Deputy County Commissioners, the County Training Manager, the County Scout Network Commissioner, all Assistant County Commissioners and County Scouters;
- County Administrators and Advisers;
- The County Scout Council;
- The County Executive Committee;
- The County Scout Fellowship.

#### The County Constitution

The Constitution on the County is as laid down in rule 5.16 of Policy Organisation and Rules (POR) of the Scout Association.

#### 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.

ii Membership of the County Scout Council is open to:

The County Scout Council consists of:

Ex officio members

- County President;
- County Vice Presidents;
- Regional Commissioner;;
- County Chairman;
- County Commissioner;
- County Secretary;
- County Treasurer;
- Deputy County Commissioners;
- County Scout Network Commissioner;
- County Training Manager;

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**REPORT OF THE TRUSTEES (Continued)**  
**For the year ended 31 December 2009**

- Assistant County Commissioners;
- County Scouters;
- County Skills Instructors;
- County Advisers;
- County Administrators;
- Chairmen, County Scout Fellowship(s);
- Local Training Managers;
- District Commissioners;
- District Chairmen;
- District Secretaries;
- District Treasurers;
- District Fellowship Chairmen;
- Chairman of each District Troop Leadership Forum;
- Chairman of each District Explorer Scout Committee;
- Chairman of the County Scout Network Committee;
- Chairmen of any other Scout Network operating within the County;

**Nominated Members**

- The number of persons to be elected annually by the County Scout Council as decided by a resolution at the AGM of the County Scout Council last updated 24 June 2008.
- Persons recommended by the County Commissioner in consultation with the County Chairman.
- County Scout Network Members nominated by the County Scout Network Conference.
- County Scout Fellowship Members nominated by the County Scout Fellowship(s).
- Scouters nominated by District Scout Councils.
- Explorer Scout Members nominated by District Explorer Scout Meeting.

**Co-Opted Members**

- The County Scout Council may co-opt members annually.
- Members are nominated by the County Commissioner.
- The number of members co-opted must not exceed the total of Ex-officio and Nominated Members.

**Invited Members**

- The Regional Development Manager.

**3. Review of the development, activities and achievements of the Charity during the year**

The Report of the Executive Committee is attached on page 5

**4. Financial review**

The Report of the Treasurer is given on page 6

**5. Connected charities**

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

The freehold of the campsite at Abington is held in trust by the Scout Association Trust Corporation on behalf of Cambridgeshire County Scout Council.

**6. Reserves Policy**

**Stated Reserves Policy**

It is intended to maintain General Funds at a level which is at least £20,000 to ensure that the County Scout Council can adequately fulfill its continuing obligations .

**7. Governance and Internal Control**

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems established to mitigate those risks.

Approved by the Trustees and signed on their behalf by:-

.....  
L C Noble

.....  
M J Robinson

Trustees

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**COUNTY EXECUTIVE COMMITTEE REPORT 2009-2010**

The County Executive Committee continues to meet on a two-monthly basis at the Old Bridge Hotel in Huntingdon. We receive a high level of support for our meetings from the venue's management and staff.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings. Our primary purpose is to support the work of the County Commissioner and his Core Team, plus managing the finances and assets of the County.

We have welcomed an infusion of new and younger blood from Network Members to our meetings. They have added a new dimension to the meetings and ensuring the Committee had representation and input from the wide church that Cambridgeshire Scouting aims to incorporate.

In addition to our formal meetings, great volume of work is undertaken in sub-committees. These principally encompass Adult Appointments, County Camp Site, Development and Finance. As a separate issue, the County Executive has agreed to put forward a formal and detailed planning application in respect of a small development on part of the County's campsite.

Towards the end of the financial year our Treasurer expressed the wish to stand down. Efforts to find a replacement were brought to a successful conclusion in March 2010.

*"The County Executive Committee exists to support the County Commissioner and to enable him to meet the responsibilities of the appointment and to provide support for Scout Districts and the Scout Network in the County."*

**TREASURER'S REPORT 2009**

Accompanying this Report are Statements of Account and Reports prepared by the County Auditors, Messrs. Whiting & Partners, covering the period 1<sup>st</sup> January to 31 December 2009. To comply with current accounting requirements the net assets are divided into Restricted Funds, Unrestricted Funds, Designated Funds and General Funds and there is now a Stated Reserves policy.

**Restricted Funds:**

After electrical costs and professional fees totaling £9,568 the balance on the Abington Restricted Capital Fund is £121,303.

Nothing has been spent on International Activities during the year and the fund is £1,681.

Grants of £250 to Medehamstede Explorer Scouts and £350 to Cromwell Explorer Scouts were made out of the Gill Andreyev Fund towards their trips to Russia. The fund is £1,738.

A grant of £6,419 was received from Cambridgeshire County Council in respect of the Premises Budget. Following payments of grants to districts totaling £6,252 the fund is £4,387.

Nothing has been spent on the World Jamboree Fund during the year and the fund is £1,821.

**Designated Funds**

The designated funds are funds for specific purposes and details are shown in note 11 to the Accounts.

**General Fund**

Income was £181,963 and expenditure was £182,624 and £10,427 was transferred from Designated Funds. The net income of £9,766 was added to fund balances brought forward.

**General Comments:**

Under the heading of Restricted Funds the new Activity Centre Fund does not appear. This still exists but has a nil balance.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 1995. 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.

Date: .....

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

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

We report on the accounts of the Trust for the year ended 31st December 2009, which are set out on pages 9 to 15.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

-----  
Mark N Haydon CA  
A Partner in Whiting & Partners  
Chartered Accountants  
The Old School House  
Dartford Road  
March Cambs  
PE15 8AE

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 December 2009**

	Note	<u>Unrestricted Funds</u>			2009	2008
		General Designated		Restric- ted Funds	Total Funds	
		£	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>						
Donations and Legacies		-			-	2,045
Incoming resources from Operating activities:						
Activities in furtherance of the Charities objects	2	181,655	23,528	-	205,183	201,020
Interest Receivable		308	275	1,088	1,671	8,133
Grants				6,419	6,419	6,215
		<hr/>				
<b><u>TOTAL INCOMING RESOURCES</u></b>		<b>181,963</b>	<b>23,803</b>	<b>7,507</b>	<b>213,273</b>	<b>217,413</b>
<b><u>COSTS OF GENERATING FUNDS</u></b>						
		-	-	-	-	-
<b><u>NET INCOMING RESOURCES AVAILABLE FOR CHARITABLE PURPOSES</u></b>						
		<b>181,963</b>	<b>23,803</b>	<b>7,507</b>	<b>213,273</b>	<b>217,413</b>
<b><u>RESOURCES EXPENDED</u></b>						
Charitable Expenditure:-						
Costs of Activities in furtherance of the objects of the Charity	3	167,451	20,304	17,756	205,511	198,047
Cost of Management and Administration of the Charity	4	15,173			15,173	17,155
		<hr/>				
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<b>182,624</b>	<b>20,304</b>	<b>17,756</b>	<b>220,684</b>	<b>215,202</b>
Net Incoming Resources/(Resources Expended)		(661)	3,499	(10,249)	(7,411)	2,211
Transfers between Funds		10,427	(10,427)			
		<hr/>				
Net Incoming Resources/ (Resources Expended)		9,766	(6,928)	(10,249)	(7,411)	2,211
Fund Balances brought forward at 01.01.2009		116,469	62,146	141,201	319,816	317,605
		<hr/>				
Fund Balances carried forward at 31.12.2009		126,235	55,218	130,952	312,405	319,816
		<hr/>				

The notes on pages 11 to 15 form part of these Accounts

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**BALANCE SHEET**  
**31 December 2009**

	Note	2009	2008
		£	£
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	7	59,182	62,126
<b><u>CURRENT ASSETS</u></b>			
Stocks		2,255	2,964
Debtors	8	2,245	2,023
Cash at Bank and in Hand		<u>253,225</u>	<u>257,771</u>
		257,725	262,758
<b><u>CREDITORS: amounts falling due within one year</u></b>			
	9	<u>4,502</u>	<u>5,068</u>
<b><u>NET CURRENT ASSETS</u></b>		<u>253,223</u>	<u>257,690</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		312,405	319,816
<b><u>NET ASSETS</u></b>		312,405	319,816
<b><u>FUNDS</u></b>			
Restricted Funds	10	130,952	141,201
Unrestricted Funds:			
Designated Funds	11	55,218	62,146
General Fund		<u>126,235</u>	<u>116,469</u>
		312,405	319,816

Approved by the Board of Trustees on  
and signed on its behalf by:

..... L C Noble

..... M J Robinson

# CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

The notes on pages 11 to 15 form part of these Accounts

## NOTES TO THE ACCOUNTS

As at 31 December 2009

### 1. Accounting Policies

#### (a) Accounting Convention

The Accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

#### (b) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### (c) Resources Expended

Expenditure is included on an accruals basis.

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 grants being recognised as expenditure when the conditions attaching are fulfilled.

#### (d) Tangible Fixed Assets and Depreciation

All assets costing more than £100 are capitalised.

Depreciation is provided on all fixed assets held by the Charity, calculated to spread the cost (less anticipated residual value) of each asset over its expected useful life. The depreciation rates are:-

Equipment, Fixtures and Fittings	15% reducing balance
Buildings	2% straight line

#### (e) Stocks of T Shirts, Badges etc.

Stocks are valued at the lower of cost or net realisable value, after making due provision for obsolescence.

#### (f) Fund Accounting

The General Fund is an unrestricted fund which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Details of the nature and purpose of the restricted and designated funds are set out in notes 10 and 11.

### 2. Incoming Resources from Operating Activities

	2009	2008
	£	£
(a) Membership Fees	163,231	157,346
Campsite Income	11,264	10,407
Adult Training Income	13,907	13,621
Event Income	14,101	18,122
Sundry Income	65	464
Duke of Edinburgh Award Sales	746	550
Communications Income	347	510
Beaver Income (net)	1,361	-
Camjam Income	161	-
	<u>205,183</u>	<u>201,020</u>
(b) Membership Fees Received	2009	2008
	£	£
Gross membership fees received	168,221	161,347
Rebates paid	4,990	4,001
	<u>163,231</u>	<u>157,346</u>

**NOTES TO THE ACCOUNTS (CONTINUED)**

**As at 31 December 2009**

**3. Costs of Activities in Furtherance of the Charity's Objects**

	Unrestricted Funds			Total	2008
	General	Designated	Restricted		
	£	£	£	£	£
Scout Association Membership Fees	133,864			133,864	130,368
Adult Training Costs and Course Fees	30	9,633		9,663	11,450
Costs of Producing and Distributing "Notice board"	2,472			2,472	1,811
Scout Communications Costs	990			990	-
Event Costs	9,059	9,466		18,525	18,686
Officers Travel Expenses	2,656			2,656	4,054
Officers Other Expenses	366			366	535
Meetings and Courses	1,687			1,687	800
Premises Grants			6,252	6,252	12,659
Gifts and Grants			600	600	250
Stock written off		624		624	601
Abington Campsite Maintenance and Running	14,249		9,568	23,817	12,851
Duke of Edinburgh Award Purchases	676			676	435
Depreciation and amounts written off fixed assets	872	581	1,336	2,789	3,076
Affiliation Fees/Membership Fees	530			530	821
World Jamboree Costs (Net)	-			-	(350)
	<u>167,451</u>	<u>20,304</u>	<u>17,756</u>	<u>205,511</u>	<u>198,047</u>

**4. Management and Administration of the Charity**

	General	Designated	Total	2008
	£	£	£	£
Printing, Postage, Stationery and Telephone	1,841		1,841	6,428
Accountancy Fees	3,051		3,051	1,771
Audit Fee	-		-	500
Treasurer's Fees	6,667		6,667	6,500
Insurance	1,460		1,460	1,453
Depreciation	9		9	10
Bank Charges	76		76	-
Scouts Fellowship	292		292	-
Display Boards	724		724	-
AGM Costs	<u>1,053</u>		<u>1,053</u>	<u>493</u>
	<u>15,173</u>		<u>15,173</u>	<u>17,155</u>

**5. Trustees' Remuneration**

Other than the treasurer's fees of £6,667 the Trustees received no remuneration (2008: £6,500)

No expenses were reimbursed to Trustees other than expenses incurred as part of their County appointments.

**6. Indemnity Insurance**

Personal accident insurance has been obtained for helpers at Scouting events at a cost of £47 (2008: £47) and for non-members children at a cost of £253 (2008: £253) in the year ended 31 December 2009.

**NOTES TO THE ACCOUNTS (CONTINUED)**

**As at 31 December 2009**

**7. Fixed Assets**

	<u>Buildings</u>	<u>Equipment, Fixtures and Fittings</u>			Total
	Abington Capital	General Fund	Training Team	Camjam	
	£	£	£	£	£
Cost					
At 1.1.2009	66,812	16,136	1,744	7,128	91,820
At 31.12.2009	<u>66,812</u>	<u>16,136</u>	<u>1,744</u>	<u>7,128</u>	<u>91,820</u>
Depreciation					
At 1.1.2009	14,584	10,260	1,157	3,693	29,694
Charge for year	1,336	881	88	639	2,944
At 31.12.2009	<u>15,920</u>	<u>11,141</u>	<u>1,245</u>	<u>4,332</u>	<u>32,638</u>
Net Book Value					
31.12.2009	<u>50,892</u>	<u>4,995</u>	<u>499</u>	<u>2,796</u>	<u>59,182</u>
31.12.2008	<u>52,228</u>	<u>5,876</u>	<u>587</u>	<u>3,435</u>	<u>62,126</u>

**Uncapitalised Fixed Assets**

During the year to 31st December 1998 the freehold of the campsite was transferred to the Scout Association Trust Corporation to hold on Trust for the Cambridgeshire County Scout Council. South Cambs District Council have refused to grant planning permission for a change of use and therefore the estimated agricultural value of the site according to the trustees is approximately £14,000. During the year to 31<sup>st</sup> December 2009 the insured value of the buildings on the site was £208,000 including toilet and shower block above.

The contents of the buildings at Abington campsite were insured for £29,250, camping equipment and other scouting equipment were insured for £11,644 and scout communication equipment was insured for £7,000.

**8. Debtors**

	2009	2008
	£	£
Due within one year:		
Prepayments	<u>2,245</u>	<u>2,023</u>

**9. Creditors: amounts falling due within one year**

Overdraft	-	454
Trade Creditors	-	-
Accruals and Deferred Income	<u>4,502</u>	<u>4,614</u>
	<u>4,502</u>	<u>5,068</u>

NOTES TO THE ACCOUNTS (CONTINUED)

As at 31 December 2009

**10. Restricted Funds**

The income funds of the Charity include restricted funds comprising the following unexpended balances of grants and donations held on trusts to be applied for specific purposes.

Movement in Funds

	Balance 1 1 09	Incoming Resources	Transfers between Funds	Expendi- ture	Balance 31 12 09	Balance 31 12 08
	£	£	£	£	£	£
Abington Campsite						
Capital Fund	131,240	967		(10,904)	121,303	131,240
International Activities	1,661	20			1,681	1,661
Gill Andreyev Fund	2,310	28		(600)	1,738	2,310
Premises Budget	4,169	6,470		(6,252)	4,387	4,169
World Jamboree	1,821	22			1,843	1,821
	<u>141,201</u>	<u>7,507</u>		<u>(14,731)</u>	<u>130,952</u>	<u>141,201</u>

The "premises budget" is a grant received from Cambs County Council to assist those scout groups who are affected by the increased costs and withdrawal of facilities on premises owned by the Council.

**11. Designated Funds**

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Movement in Funds

	Balance 1 1 09	Incoming Resources	Transfers Between Funds	Expendi- ture	Balance 31 12 09	Balance 31 12 08
	£	£	£	£	£	£
Camjam	28,300	433		2,324	26,409	28,300
Training Team	16,737	13,909		9,721	20,925	16,737
Cambs 222	4	-	(4)		-	4
Cambs Cubs	10,152	2,943	(10,423)	2,672	-	10,152
Scout Activities	6,179	6,518		5,587	7,110	6,179
Scout Network	774	-		-	774	774
	<u>62,146</u>	<u>23,803</u>	<u>(10,427)</u>	<u>20,304</u>	<u>55,218</u>	<u>62,146</u>

The "Camjam", "Training Team", "Cambs 222", "Cambs Cubs", "Scout Network" and "Scout Activities" each maintain their own bank and building society accounts and are self-financing.

**12. Analysis of Net Assets Between Funds**

	Tangible Fixed Assets £	Net Current Assets £	Long-term Liabili- ties £	Total £
Restricted Funds	50,892	80,060		130,952
Unrestricted Funds:-				
Designated Funds	3,295	51,923		55,218
General Fund	4,995	121,240		126,235
	<u>59,182</u>	<u>253,223</u>		<u>312,405</u>

**NOTES TO THE ACCOUNTS (CONTINUED)**

**As at 31 December 2009**

**13. Contingent Liability**

Arising from an earlier event there is a dispute with the site owners which the Committee believes will not result in any payment being required. The amount of the disputed sum is approximately £4,600. No provision has been made in these Accounts for this sum.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
COUNTY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st December 2009

	2009		2008		
	£	£	£	£	
<b><u>INCOME</u></b>					
Membership Fees Received		168,221		161,347	
Less paid to Scout Association		<u>133,864</u>		<u>130,368</u>	
		34,357		30,979	
Less Rebates on County Levy		<u>4,990</u>	29,367	<u>4,001</u>	26,978
Interest Received			1,396		6,822
Campsite Income			11,264		10,407
Income from Events			4,641		9,009
Beaver Income		6,533			
Less Costs		<u>5,172</u>	1,361		-
Sale of Photographs			-		444
Donations			-		2,045
Duke of Edinburgh Award Sales			746		550
Sundry Income			65		20
Scout Communications – Hire of Radio Equipment			347		510
Premises Grant (Restricted Funds)			<u>6,419</u>		<u>6,215</u>
			55,606		63,000
<b><u>EXPENDITURE</u></b>					
<b><u>Abington Campsite Expenses</u></b>					
Insurance		1148		1,418	
Maintenance		14,381		4,198	
Other Campsite Expenses		3,795		1,524	
Professional Fees re Future Development of Abington Campsite		3,568		5,711	
Travel and Management costs		925		-	
Depreciation		<u>1,603</u>		<u>1,651</u>	
		<u>25,420</u>		<u>14,502</u>	
<b><u>Charitable Expenses</u></b>					
World Jamboree Costs		-		-	
Less Contributions Received		-		(350)	
Premises Grants		6,252		12,659	
Event Costs		9,059		10,900	
Printing and Distribution of Noticeboard		2,472		1,811	
Officers Travel Expenses		2,656		4,054	
Meetings and Courses		1,687		800	
Officers Other Expenses		366		535	
Duke of Edinburgh Award Purchases		676		435	
Gifts/Grants		600		250	
Affiliation Fees		530		821	
Training Costs		30		780	
Equipment Depreciation		605		692	
<b><u>Scout Communications</u></b>					
Repairs and Maintenance of Radio Equipment		990		-	
		<u>25,923</u>		<u>33,387</u>	
Carried forward		51,343	55,606	47,889	63,000

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
COUNTY INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st December 2009

		2009		2008
	£	£	£	£
Brought forward	51,343	55,606	47,889	63,000
<b><u>EXPENDITURE (Continued)</u></b>				
<b><u>Administration Expenses</u></b>				
Printing, Stationery, Postages and Telephone	1,841		6,428	
Insurance	1,460		1,453	
AGM Expenses	1,053		493	
Accountancy	2,350		2,271	
Accountancy and Audit Fees under reserved	701		-	
Treasurer's Fees	6,667		6,500	
Scouts Fellowship	292		-	
Display Boards	724		-	
Bank Charges	76		-	
Depreciation	9		10	
	<u>15,173</u>	<u>66,516</u>	<u>17,155</u>	<u>65,044</u>
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>		(10,910)		(2,044)
<b><u>ADD TRANSFERS FROM OTHER SECTIONS</u></b>				
Cambs County Beaver Scouts	-		2,964	
Cambs Cub Scouts	10,423		-	
Cambs 222	<u>4</u>	<u>10,427</u>	<u>-</u>	<u>2,964</u>
		(483)		920
<b><u>ACCUMULATED FUNDS</u></b> brought forward		<u>257,670</u>		<u>256,750</u>
<b><u>ACCUMULATED FUNDS</u></b> carried forward		<u>257,187</u>		<u>257,670</u>
<b><u>REPRESENTED BY:</u></b>				
Fixed Assets		55,887		58,104
Cash at Bank and in Hand		202,614		200,551
Stock of Duke of Edinburgh Award Books and Camp Badges		184		454
Debtors and Prepayments		<u>2,245</u>		<u>2,023</u>
		260,930		261,132
Creditors and Accruals		<u>(3,743)</u>		<u>(3,462)</u>
		<u>257,187</u>		<u>257,670</u>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
CAMJAM INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31st December 2009

	2009		2008
	£	£	£
<b><u>INCOME</u></b>			
Business Income	161		-
Interest Received	<u>272</u>		<u>1,153</u>
<b><u>TOTAL RECEIPTS</u></b>	<b>433</b>		<b>1,153</b>
<b><u>DEDUCT:</u></b>			
<b><u>EXPENDITURE</u></b>			
Shop Stock purchased	158	-	
Postage, Printing and Stationery	3	-	
Telephone and Internet	3	-	
Promotion and Advertising	509	-	
Shop Stock written off	624	601	
Photocopier and Sports Equipment written off	146	-	
Depreciation	493	607	
Travel costs	<u>388</u>	<u>-</u>	<u>1,208</u>
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>	<b>(1,891)</b>		<b>(55)</b>
<b><u>ACCUMULATED FUND</u> brought forward</b>	<b><u>28,300</u></b>		<b><u>28,355</u></b>
<b><u>ACCUMULATED FUND</u> carried forward</b>	<b><u>26,409</u></b>		<b><u>28,300</u></b>
<b><u>REPRESENTED BY:</u></b>			
Fixed Assets	2,796		3,435
Stock of Souvenirs	571		1,010
Cash at Bank and Building Society	<u>23,042</u>		<u>23,855</u>
	<b><u>26,409</u></b>		<b><u>28,300</u></b>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
TRAINING TEAM INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31st December 2009

	£	2009 £	£	2008 £
<b><u>INCOME</u></b>				
Course Fees	13,907		13,621	
Interest Received	<u>2</u>	13,909	<u>93</u>	13,714
<b><u>DEDUCT:</u></b>				
<b><u>EXPENSES</u></b>				
Course Fees	9,633		10,715	
Cheque written back	-		(45)	
Depreciation	<u>88</u>	<u>9,721</u>	<u>104</u>	<u>10,774</u>
<b><u>EXCESS OF INCOME OVER EXPENDITURE</u></b>		4,188		2,940
<b><u>ACCUMULATED FUND</u> brought forward</b>		<u>16,737</u>		<u>13,797</u>
<b><u>ACCUMULATED FUND</u> carried forward</b>		20,925		16,737
		_____		_____
<b><u>REPRESENTED BY:</u></b>				
Equipment		499		587
Stocks		1,500		1,500
Cash at Bank		<u>19,685</u>		<u>15,802</u>
		21,684		17,889
Course Fees in advance		<u>759</u>		<u>1,152</u>
		20,925		16,737
		_____		_____

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
CAMBS 222 INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31st December 2009

	£	2009 £	£	2008 £
<b><u>INCOME</u></b>				
Income from Events		-		-
<b><u>DEDUCT: EXPENSES</u></b>				
Event Costs	-		-	
Write Off Trade Creditor – Radio Hire	-		(30)	
Transfer Closing Balance to County	<u>4</u>	<u>4</u>	-	<u>(30)</u>
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>		4		30
<b><u>ACCUMULATED FUND</u> brought forward</b>		<u>4</u>		<u>26</u>
<b><u>ACCUMULATED FUND</u> carried forward</b>		-		4
<b><u>REPRESENTED BY:</u></b>				
Cash in Hand and at Building Society		-		4

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**MANAGEMENT ACCOUNTS**  
**CAMBS CUB SCOUTS INCOME AND EXPENDITURE ACCOUNT**  
**For the year ended 31st December 2009**

	2009		2008
	£	£	£
<b><u>INCOME</u></b>			
Challenge Day Fees	2,943		2,943
<b><u>DEDUCT:</u></b>			
<b><u>EXPENSES</u></b>			
Challenge Day Expenses	2,672		1,600
Transfer Closing Balance to County	<u>10,423</u>	<u>13,905</u>	<u>1,600</u>
		<u>-</u>	
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>	(10,152)		1,343
<b><u>ACCUMULATED FUND</u></b> brought forward	<u>10,152</u>		<u>8,809</u>
<b><u>ACCUMULATED FUND</u></b> carried forward	-		10,152
	<u>          </u>		<u>          </u>
<b><u>REPRESENTED BY:</u></b>			
Cash at Bank	-		10,152
	<u>          </u>		<u>          </u>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
CAMBS COUNTY BEAVER SCOUTS  
INCOME AND EXPENDITURE ACCOUNT  
For the year ended 31st December 2009

	£	2009 £	£	2008 £
<b><u>INCOME</u></b>				
Interest		-		59
<b><u>DEDUCT:</u></b>				
<b><u>EXPENSES</u></b>				
Transfer COIF Account to County COIF	-		2,372	
Transfer Lloyds Account to County Lloyds Account	-		468	
Transfer Closing Balance to County	-		124	
Depreciation	=	=	<u>22</u>	<u>2,986</u>
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>		-		(2,927)
<b><u>ACCUMULATED FUND</u> brought forward</b>		<u>-</u>		<u>2,927</u>
<b><u>ACCUMULATED FUND</u> carried forward</b>		-		-
		<u>          </u>		<u>          </u>
<b><u>REPRESENTED BY:</u></b>				
Fixed Assets		-		-
Cash at Bank		<u>-</u>		<u>-</u>
		<u>          </u>		<u>          </u>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

MANAGEMENT ACCOUNTS  
SCOUT ACTIVITIES  
For the year ended 31st December 2009

	2009	2008
	£	£
<b><u>INCOME</u></b>		
Course and Competition Fees	6,517	6,170
Net Interest	<u>1</u>	<u>6</u>
	6,518	6,176
<b><u>DEDUCT:</u></b>		
<b><u>EXPENSES</u></b>		
Course and Competition Expenses	<u>5,587</u>	<u>6,216</u>
	931	(40)
<b><u>EXCESS OF INCOME OVER EXPENDITURE</u></b>		
<b><u>ACCUMULATED FUND</u> brought forward</b>	<u>6,178</u>	<u>6,218</u>
<b><u>ACCUMULATED FUND</u> carried forward</b>	7,109	6,178
	————	————
<b><u>REPRESENTED BY:</u></b>		
Cash at Bank and in Hand	7,109	6,178
	————	————

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL**

**MANAGEMENT ACCOUNTS**  
**CAMBS COUNTY SCOUT NETWORK**  
**For the year ended 31st December 2009**

	2009	2008	
	£	£	£
<b><u>INCOME</u></b>			
Membership Fees	—	—	
<b><u>EXCESS OF INCOME OVER EXPENDITURE</u></b>	-	-	
<b><u>ACCUMULATED FUND</u> brought forward</b>	<b><u>774</u></b>	<b><u>774</u></b>	
<b><u>ACCUMULATED FUND</u> carried forward</b>	<b>774</b>	<b>774</b>	
	—	—	
<b><u>REPRESENTED BY:</u></b>			
Cash at Bank	774	774	
	—	—	