

REGISTERED CHARITY NUMBER: 300725

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2024

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CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

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

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

FINANCIAL REVIEW

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

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

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

The County Scout Council:

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

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

Funds held as custodian trustee:

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

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



Alan Sadler - Trustee

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

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

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

Responsibilities and basis of report

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

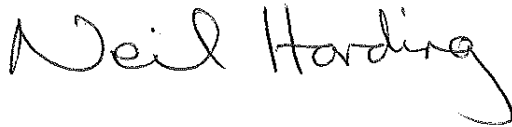
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Harding

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

Date: 25-4-25

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

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

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

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

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

Alan Sadler

Alan Sadler - Trustee

The notes form part of these financial statements

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Going concern

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

Income

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

Expenditure

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

Tangible fixed assets

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

All assets costing more than £250 are capitalised.

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

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

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

Stocks

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

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

Taxation

The charity is exempt from tax on its charitable activities.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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

1. **ACCOUNTING POLICIES - continued**

Fund accounting

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

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

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

Cash and cash equivalents

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

2. **INVESTMENT INCOME**

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

3. **INCOME FROM CHARITABLE ACTIVITIES**

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

4. **TRUSTEES' REMUNERATION AND BENEFITS**

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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

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

Trustees' expenses

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

5. **STAFF COSTS**

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

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

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

6. **TANGIBLE FIXED ASSETS**

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

7. **STOCKS**

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

9. CURRENT ASSET INVESTMENTS

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

The investments are with BlackRock and Cazanove.

The closing valuation includes accumulated distributions to 31.12.24.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. MOVEMENT IN FUNDS

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

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

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

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

World Scout Jamboree 2027- funds held for the next WSJ

Abington proceeds - balance of Abington Fund

Fixed assets - purchase/depreciation of fixed assets

Contingency fund - general provision for future uncertainties.

Discretionary fund - available at the behest of the Lead Volunteer

Hardship fund - for Scout Groups with limited resources

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

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

12. RELATED PARTY DISCLOSURES

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