

28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

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SCOUT GROUP LEADER: Geoff Oliver

TRUSTEES: Geoff Oliver
Jeremy Racher
Katherine Church
Catherine Pearson
Katharine Gerlach

PRINCIPAL OFFICE: Group Headquarters
Flamsteed Road
Cambridge

CHARITY NUMBER: 300713

INDEPENDENT EXAMINER: Ian Shipley FCCA
For and on behalf of:
Prentis & Co LLP
115c Milton Road
Cambridge
CB4 1XE

BANKERS: Lloyds Bank Plc
6 St Andrews Street
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

TRUSTEES ANNUAL REPORT

The trustees present their annual report for the 28th Cambridge (St John's) Scout Group for the year ended 31st December 2016.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as modified by the exemptions for small charities provided in Update Bulletin 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT
GOVERNING DOCUMENT

The Scout Group was established by Scout Trust Deed in 1969 and registered as a charity on 21st June 1971.

ORGANISATION AND APPOINTMENT OF TRUSTEES

The 28th Cambridge (St John's) Scout Group consists of volunteer leaders and helpers, parents/guardians and young people involved in the Scouting movement and is supported by the Executive Committee dealing with the administrative and financial management of the Group, organising such matters as raising funds, Headquarters' maintenance and other users of the building and the renovation project. The Chair is appointed by the Group Scout Leader and approved by the Group at its AGM; the Treasurer and other members of the Executive Committee are appointed at the AGM, but look to involve other volunteers.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risk within the Scout Group and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen those risks.

OBJECTIVES AND ACTIVITIES

The key objective of the 28th Cambridge (St John's) Scout Group is to involve young people in the Scouting movement and allow them to experience the wide range of Scouting activities. The Group runs three sections for Beavers (6-8 years), Cubs (8-10 and a half) and Scouts (10 and a half up to 14+) with a packed programme of weekly meetings in term time, camps and other activities with a team of volunteer leaders and Young Leaders many of whom are former scouts in the Group.

ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT

28th Cambridge is a thriving Scout Group well recognised in the District with waiting lists for each section with a high number of awards and badges earned. The Group tries to offer the experience of Scouting to as many young people as possible and has recently opened a second Cub pack. We hold a popular family camp so that other members of the family can share the experience. The benefit of the Scouting experience is not only the great enjoyment in being involved in all the wide range of activities but also the confidence it gives to young people to become involved and to work together and tackle new experiences throughout like - to live the adventure.

The Group benefits from a Headquarters building on a site leased from the local Council in Flamsteed Road and through grant funding from the Council has substantially renovated the building. This is nearing completion.

The HQ building is a valuable resource for hire to the community and in use morning and evening 6 and occasionally 7 times a week by regular users.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

TRUSTEES ANNUAL REPORT/continued

FINANCIAL REVIEW AND RESERVES

The trustees consider the results and financial position satisfactory for the year. The Statement of Financial Activities shows a small deficit after depreciation of £52 (deficit in 2015 of £4654).

Unrestricted reserves have increased to £159328 and free reserves are £25446 which is also considered satisfactory.

The trustees review the level of reserves from time to time to ensure there is a sufficient level to meet future and unexpected obligations such as property repairs, whilst ensuring the continuance of the Scout Group.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required by charity law to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements for the trustees are required to:-


- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.
- (d) State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departure disclosed and explained in the financial statements;
- (e) Observe the methods and principles of the Charities SORP

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act.

The trustees 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.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ON BEHALF OF THE TRUSTEES

.....

Geoff Oliver
Scout Group Leader

Date: 25/7/17

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF 28TH CAMBRIDGE (ST JOHN'S) SCOUT GROUP

I report on the accounts of the Scout Group for the year ended 31st December 2016 which are set on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF COUNCIL MEMBERS AND EXAMINERS

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which give reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

IAN SHIPLEY FCCA
FOR AND ON BEHALF OF:
PRENTIS & CO LLP
CHARTERED ACCOUNTANTS &
INDEPENDENT EXAMINERS

115c Milton Road
Cambridge
CB4 1XE

2 August 2017

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
INCOME					
Donations and grants	2	56	-	56	4449
Income from charitable activities:					
Subscriptions		5064	-	5064	5263
Fundraising events		489	-	489	354
Camping and Activity Days		18482	-	18482	11134
Income from other activities:					
Rental		10366	-	10366	-
TOTAL INCOME		<u>34457</u>	<u>-</u>	<u>34457</u>	<u>21200</u>
EXPENDITURE					
Charitable activities	3	28509	6000	34509	25854
TOTAL EXPENDITURE		<u>28509</u>	<u>6000</u>	<u>34509</u>	<u>25854</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		5948	(6000)	(52)	(4654)
RECONCILIATION OF FUNDS					
Total fund balance brought forward		153380	108000	261380	266034
Total fund balance carried forward		<u>159328</u>	<u>102000</u>	<u>261328</u>	<u>261380</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

BALANCE SHEET

	Notes	2016 £	2015 £
FIXED ASSETS	4	235882	241882
CURRENT ASSETS			
Cash at bank	5	25669	19121
Debtors	6	377	377
TOTAL CURRENT ASSETS		<u>26046</u>	<u>1498</u>
LIABILITIES			
Creditors: Due within one year	7	<u>600</u>	<u>-</u>
NET CURRENT ASSETS		25446	19498
TOTAL NET ASSETS		<u>261328</u>	<u>261380</u>
THE FUNDS OF THE CHARITY			
Restricted funds	8	102000	108000
Unrestricted funds	8	159328	153380
TOTAL CHARITY FUNDS		<u>261328</u>	<u>261380</u>

The financial statements were approved by the trustees on 25 July 2017.



.....
Geoff Oliver
Scout Group Leader

The notes on pages 6 to 8 form part of these financial statements.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider there are no material uncertainties about the Group's ability to continue as a going concern.

(b) RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FR102 a restatement of comparative items was needed. No restatements were required.

(c) STATEMENT OF CASH FLOWS

The trustees have opted to take advantage of the amendment to Charities SORP FRS 102, whereas only larger charities are required to prepare a statement of cash flow.

(d) INCOME

Income represents the amount derived from the charity's ordinary activities. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. No income is stated net of any associated expenditure.

(e) EXPENDITURE

All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and are part of the charity's activities. Expenditure is allocated to expense headings on a direct cost basis.

(f) FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Leasehold improvements - 20 years

2. INCOME FROM DONATIONS AND GRANTS

	2016	2015
	£	£
Other donations	56	4449

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

NOTES TO THE FINANCIAL STATEMENTS

3.	EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
	Scouting activities - Camps/activity days	15872	-	15872	10120
	Scouting activities - Weekly meetings	855	-	855	911
	Capitation	2555	-	2555	2494
	Insurance	1377	-	1377	1289
	Utility bills	1101	-	1101	868
	Ground rent	900	-	900	900
	Building maintenance	3243	-	3243	1302
	Equipment	670	-	670	1759
	Other administration costs including rates	1336	-	1336	174
	Depreciation	-	6000	6000	6000
	Bank charges	-	-	-	37
	Independent Examination	600	-	600	15
		<u>28509</u>	<u>6000</u>	<u>34509</u>	<u>25854</u>
4.	FIXED ASSETS			2016	2015
	COST			£	£
	Balance at 1st January 2016			253882	253882
	Additions			-	-
	Balance at 31st December 2016			<u>253882</u>	<u>253882</u>
	DEPRECIATION				
	Balance at 1st January 2016			12000	6000
	Charge for the year			6000	6000
	Balance at 31st December 2016			<u>18000</u>	<u>12000</u>
	Net book value at 31st December 2015			<u>241882</u>	<u>247882</u>
	Net book value at 31st December 2016			<u>235882</u>	<u>241882</u>
5.	CASH AT BANK			2016	2015
				£	£
	Current account			22180	15632
	NSB - Reserve			3000	3000
	NSB - Tent Fund			324	324
	Petty cash			165	165
				<u>25669</u>	<u>19121</u>
6.	DEBTORS			2016	2015
				£	£
	Prepayments and accrued income			<u>377</u>	<u>377</u>
7.	CREDITORS			2016	2015
				£	£
	Independent Examination			<u>600</u>	<u>-</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

NOTES TO THE FINANCIAL STATEMENTS

8.	ACCUMULATED FUNDS	Balance at			Balance at
		1st January			31st December
		2016	Income	Expenditure	2016
		£	£	£	£
	Restricted funds:				
	Grant received for the renovation of Scout premises	108000	-	6000	102000
	Unrestricted funds	153380	34457	28509	159328
		<u>261380</u>	<u>34457</u>	<u>34509</u>	<u>261328</u>

9. STAFF COSTS
There are no staff costs.

The trustees consider they are the key management and are not remunerated.

10. FINANCIAL COMMITMENTS
The Scout Group has total financial commitments (lease on property) of £5400. Commitments are in excess of 5 years.