

Charity Registration No. 300725

**CAMBRIDGESHIRE COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

County President	H M Lord Lieutenant Sir Hugh Duberly KCVO CBE	
Executive Committee	Tony Claydon	Member
	Colin Daniels	Member
	Simon May	Member
	Cheryl Taylor	Member
	Malcolm Robinson	County Treasurer
	Arthur Smart	Member
	Steve Taylor	County Commissioner
	Ian Weatherall	County Chairman
	David Briston	Member
	Jo McGowan	County Secretary
	Martin Whelan	Member
	Nigel Poulter	Member
	James Traynor	Member
Charity number	300725	
Principal address	Tempus Court Fen End Willingham Cambridgeshire CB24 5LH	
Independent examiner	Mark A Jackson FCA, DChA Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire PE1 2SP	

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

CONTENTS

	Page
Executive Committee Members report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 14

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

EXECUTIVE COMMITTEE MEMBERS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

The Executive Committee present their report and accounts for the year ended 31 December 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

Cambridgeshire County Scouts exists to promote, develop and to support scouting across Cambridgeshire. Scouting is delivered locally through individual groups, sections and units based within the 9 Districts across the County. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society through which, as Scouts, we are guided by our core values of Integrity, Respect, Care, Belief and Cooperation. Scouting across the County is run in accordance with The Scout Associations Religious, Safety, Child Protection, Development and Equal Opportunity policies.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting enjoying what they are doing and having fun, taking part in activities indoors and outdoors, learning by doing, sharing in spiritual reflection, taking responsibility and making choices, undertaking new and challenging activities and by making and living by their Promise. This commitment and dedication of all of the members of scouting in Cambridgeshire has seen another increase this past year, in the numbers of both young people and adults now involved in Scouting within their local groups, sections and units in the County.

Achievements and performance

During the year, Scouts within Cambridgeshire attended several local events where they promoted scouting to the wider community, to parents and guardians of prospective members and at occasions/events where they promoted volunteering opportunities that Scouting can offer to nonmember adults. Extensive work was undertaken by both the County Development team (including the continuing support of our local growth and development officer) and more local District Development teams to open new sections and new groups which have enabled more young people to partake in the Scouting adventure.

Support to existing groups and members has been provided through programme support, recruitment of new adults, financial help for socially and economically disadvantaged members, supporting young members with specific monetary grants, purchase of equipment and uniform, specific specialist role training and provision of centrally run activity days and events. The County has supported and developed our existing adults in their delivery of Scouting to their younger members through our extensive training and permit schemes, support from the County's Adult Support team, Communications and Media team, County's activities and events team, County Executive Committee and the Head Quarters staff.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Executive Committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Executive Committee has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

EXECUTIVE COMMITTEE MEMBERS REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

Structure, governance and management

The Council adopt the Policy, Organisation and Rules (POR) published by the Scout Association, including the Constitution as laid down in rule 5.16.

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 Manager, 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 members of the Executive Committee, who are the trustees for the purposes of charity law, who served during the year were:

Tony Claydon

Colin Daniels

Simon May

Cheryl Taylor

Malcolm Robinson

Arthur Smart

Steve Taylor

Ian Weatherall

Marc Wiseman

(Resigned 26 June 2016)

David Briston

Lee Mason

(Resigned 26 June 2016)

Alex Fogg

(Appointed 26 June 2016 and resigned 27 June 2016)

Jo McGowan

(Appointed 26 June 2016)

Martin Whelan

(Appointed 26 June 2016 and resigned 7 March 2017)

Nigel Poulter

(Appointed 26 June 2016)

James Traynor

(Appointed 26 June 2016 and resigned 7 March 2017)

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 interests 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 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.

The Executive Committee members report was approved by the County Executive Committee.



Ian Weatherall

Chairman

Dated: 6 May 2017

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE EXECUTIVE COMMITTEE OF CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

I report on the accounts of the charity for the year ended 31 December 2016, which are set out on pages 4 to 14.

Respective responsibilities of Executive Committee and examiner

The charity's Executive Committee are responsible for the preparation of the accounts. The charity's Executive Committee 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:

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

Basis of independent examiner's 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 next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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



Mark Jackson FCA DChA

Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP

Dated: 9 May 2017

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2016

		Unrestricted funds	Designated funds	Restricted funds	Total 2016	Total 2015
	Notes	£	£	£	£	£
Income from:						
Donations and legacies	3	-	-	-	-	1,820
Charitable activities	4	68,977	-	2,000	70,977	373,988
Investments	5	375	-	-	375	706
Total income		<u>69,352</u>	<u>-</u>	<u>2,000</u>	<u>71,352</u>	<u>376,514</u>
Expenditure on:						
Charitable activities	6	82,691	28,241	5,123	116,055	414,353
Net outgoing resources before transfers		<u>(13,339)</u>	<u>(28,241)</u>	<u>(3,123)</u>	<u>(44,703)</u>	<u>(37,839)</u>
Gross transfers between funds		<u>(500)</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(13,839)</u>	<u>(27,741)</u>	<u>(3,123)</u>	<u>(44,703)</u>	<u>(37,839)</u>
Fund balances at 1 January 2016		<u>108,045</u>	<u>138,814</u>	<u>3,524</u>	<u>250,383</u>	<u>288,222</u>
Fund balances at 31 December 2016		<u><u>94,206</u></u>	<u><u>111,073</u></u>	<u><u>401</u></u>	<u><u>205,680</u></u>	<u><u>250,383</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	10		48,088		50,578
Current assets					
Stocks	11	-		950	
Debtors	12	8,446		2,700	
Cash at bank and in hand		153,209		200,055	
		<u>161,655</u>		<u>203,705</u>	
Creditors: amounts falling due within one year	13	<u>(4,063)</u>		<u>(3,900)</u>	
Net current assets			157,592		199,805
Total assets less current liabilities			<u>205,680</u>		<u>250,383</u>
Income funds					
Restricted funds	14		401		3,524
Designated funds			111,073		138,814
Unrestricted funds			94,206		108,045
			<u>205,680</u>		<u>250,383</u>

The accounts were approved by the Executive Committee on 6 May 2017


Malcolm Robinson
Treasurer


Ian Weatherall
Chairman

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

Charity information

Cambridgeshire County Scout Council is a public benefit entity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 December 2016 are the first accounts of Cambridgeshire County Scout Council prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, 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 members continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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

1.6 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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% per annum straight line
Fixtures, fittings & equipment	15% per annum reducing balance

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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

1.8 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 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.

1.9 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Executive Committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

3 Donations and legacies

2016	2015
£	£

Donations and gifts	-	1,820
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4 Charitable activities

2016	2015
£	£

Unrestricted funds:

Membership fees	56,741	54,883
Event income	8,083	17,715
Duke of Edinburgh Award sales	972	1,008
Communications income	90	115
Sundry income	2,689	-
CAW 2016	402	-

	68,977	73,721
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Designated funds:

World Jamboree 2015	-	28,521
CAM JAM 2015	-	271,746

	-	300,267
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Restricted funds:

Ely Project	2,000	-
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	2,000	-
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	70,977	373,988
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5 Investments

2016	2015
£	£

Interest receivable	375	706
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CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

6 Charitable activities

	Unrestricted funds	Designated funds	Restricted funds	Total 2016	Total 2015
	£	£	£	£	£
Staff costs	4,414	-	-	4,414	6,667
Depreciation and impairment	-	2,490	-	2,490	2,833
Big lottery	-	-	256	256	2,333
Regional development officer costs	-	25,751	2,867	28,618	21,327
Ely Project	-	-	2,000	2,000	-
World Jamboree 2015	-	-	-	-	31,930
CAM JAM 2015	-	-	-	-	280,789
Event costs	20,970	-	-	20,970	17,998
Officers travel and other expenses	8,028	-	-	8,028	7,784
Adult training costs and course fees	8,280	-	-	8,280	8,752
Abington storage and maintenance	2,431	-	-	2,431	1,962
Duke of Edinburgh Awards purchases	1,046	-	-	1,046	1,144
Sundry expenses	4,266	-	-	4,266	4,668
Credit card charges	32	-	-	32	136
Office rent	10,800	-	-	10,800	10,800
Office maintenance	1,418	-	-	1,418	1,019
Office utilities	2,410	-	-	2,410	1,736
Insurance	488	-	-	488	922
Office expenses	1,286	-	-	1,286	852
Stationery	1,781	-	-	1,781	1,767
Awards for all	595	-	-	595	2,334
Supportive volunteering	339	-	-	339	-
Equipment purchases	3,087	-	-	3,087	-
Computer and other purchases	1,497	-	-	1,497	1,307
New groups etc support	4,760	-	-	4,760	575
	<u>77,928</u>	<u>28,241</u>	<u>5,123</u>	<u>111,292</u>	<u>409,635</u>
Share of governance costs (see note 7)	4,763	-	-	4,763	4,718
	<u>82,691</u>	<u>28,241</u>	<u>5,123</u>	<u>116,055</u>	<u>414,353</u>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

7 Support costs

	Support costs £	Governance costs £	2016 £	2015 £	Basis of allocation
Accountancy	-	4,109	4,109	3,900	Governance
Legal and professional	-	24	24	234	Governance
AGM fees	-	630	630	584	Governance
	<u>-</u>	<u>4,763</u>	<u>4,763</u>	<u>4,718</u>	
Analysed between					
Charitable activities	-	4,763	4,763	4,718	
	<u>-</u>	<u>4,763</u>	<u>4,763</u>	<u>4,718</u>	

8 Executive Committee

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 £4,414. No expenses were reimbursed to trustees other than expenses incurred as part of their County appointments.

9 Employees

Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
	<u>1</u>	<u>1</u>
Employment costs	2016	2015
	£	£
Wages and salaries	4,414	6,509
Social security costs	-	158
	<u>4,414</u>	<u>6,667</u>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2016	66,812	30,481	97,293
At 31 December 2016	<u>66,812</u>	<u>30,481</u>	<u>97,293</u>
Depreciation and impairment			
At 1 January 2016	23,936	22,779	46,715
Depreciation charged in the year	1,336	1,154	2,490
At 31 December 2016	<u>25,272</u>	<u>23,933</u>	<u>49,205</u>
Carrying amount			
At 31 December 2016	<u>41,540</u>	<u>6,548</u>	<u>48,088</u>
At 31 December 2015	<u>42,876</u>	<u>7,702</u>	<u>50,578</u>

The freehold of the campsite is held by the Scout Association Trust Corporation on Trust for the Cambridgeshire County Scout Council.

11 Stocks

	2016 £	2015 £
Finished goods and goods for resale	-	950
	<u> </u>	<u> </u>

12 Debtors

	2016 £	2015 £
Amounts falling due within one year:		
Other debtors	8,446	2,700
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2016 £	2015 £
Accruals and deferred income	4,063	3,900
	<u> </u>	<u> </u>

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2016 £	Movement in funds		Balance at 31 December 2016 £
		Incoming resources £	Resources expended £	
International activities	657	-	(256)	401
Big Lottery	2,867	-	(2,867)	-
Ely Project	-	2,000	(2,000)	-
	<u>3,524</u>	<u>2,000</u>	<u>(5,123)</u>	<u>401</u>

The Big Lottery fund is for promotional materials and training. The other restricted funds relate to international activities.

The Ely Project fund relates to funding support volunteering.

15 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:

	Balance at 1 January 2016 £	Movement in funds			Balance at 31 December 2016 £
		Incoming resources £	Resources expended £	Transfers £	
Abington campsite buildings	42,876	-	(1,336)	-	41,540
Fixed assets	7,702	-	(1,154)	-	6,548
Local development officer	38,236	-	(25,751)	-	12,485
Contingency fund	50,000	-	-	-	50,000
CAM JAM 2019	-	-	-	500	500
	<u>138,814</u>	<u>-</u>	<u>(28,241)</u>	<u>500</u>	<u>111,073</u>

The Abington campsite buildings and fixed asset designated funds represent the net book value of fixed assets held.

The Development officer fund represents money set aside from reserves to fund the costs of a development officer.

The contingency fund is a reserve held to cover unforeseen costs.

The CAMJAM 2019 fund relates to a scout event to be held in 2019.

CAMBRIDGESHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

16 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2016 are represented by:				
Tangible assets	177	47,911	-	48,088
Current assets/(liabilities)	94,029	63,162	401	157,592
	<u>94,206</u>	<u>111,073</u>	<u>401</u>	<u>205,680</u>

17 Related party transactions

Owing to the nature of the Council's operations and the composition of the Executive Committee being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a member of the Executive Committee may have an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the Council's financial regulations and normal procurement procedures.

In particular some of the members of the Executive Committee are involved with the running of individual scout groups which are members of this charity, and some family members of those Executive Committee members will be Scouts in those Groups.