



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Mid Cheshire District Scout Council

On accounts for the year  
ended

31<sup>st</sup> March 2025

Charity no  
(if any)

1000895

Set out on pages

3-12

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

5/7/2025

Name:

Andrew Hudson

Relevant professional  
qualification(s) or body  
(if any):

ACA (ICAEW)

Address:


Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



## Mid Cheshire District Scout Council

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Registered Charity Number 1000895

Annual Accounts Year Ending

31st March 2025

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## **Annual Accounts for the Year Ending 31st March 2025**

The Annual Accounts for Mid Cheshire District Scout Council for the year ending 31st March 2025 are attached herewith. These have been independently examined and approved, and I once again extend my thanks to Mr A Hudson who has completed these duties.

Total funds for the District increased during the year by £3,385.29 to a total of £46,654.85. It should be noted that £8,618 of capitation income was not received, and will be included in the year ended 31st March 2026.

As always, the most significant transactions in the period related to capitation, with £47,965 being paid to County and £45,107 received from Groups, noting the unpaid element raised earlier. As always, I would like to thank the support of the Groups across the District for their support in timely payment of their capitation charges.

The accounts for the year include monies in relation to the trip being organised to Norway and at the end of the year a balance of £4,555 was held in relation to this activity.

Chris Foster  
District Treasurer

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Receipts and Payments accounts for the year ended 31st March 2025

### Summary

	Current Year £	Previous Year £
Total Receipts for the Year	61,234.22	64,630.26
<i>less</i>		
Total Payments for the Year	57,848.93	62,383.58
<b>Net Receipts (Payments) for the year</b>	<b>3,385.29</b>	<b>2,246.68</b>
 Funds brought forward	 43,269.56	 41,022.88
<b>Funds carried forward</b>	<b>46,654.85</b>	<b>43,269.56</b>

Included in the main Mid Cheshire District National Westminster bank account are amounts held on behalf of the following sections: -

Explorer Norway expedition	4,555.00	-
World Scout Jamboree fundraising	2,763.30	2,642.75
Mountain Activity Support Unit	376.69	376.69
Network	54.30	54.30
	<b>7,749.29</b>	<b>3,073.74</b>

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Actual performance versus budget for year ended 31st March 2025

	Actual £	Budget £	Variance £
<b><u>Receipts</u></b>			
Capitation	-2,858	6,286	-9,144
Interest	0	35	-35
Sale of District Uniform	75	0	75
World Jamboree fundraising	121	0	121
<b><u>Expenditure</u></b>			
Standing costs: -			
AGM	30	150	120
DC expenses	0	150	150
Container rent	325	300	-25
Motion Picture Company	434	400	-34
Insurance	0	250	250
	789	1,250	461
Activities / other: -			
Patrol leaders weekend	102	500	398
Bronze / Silver award ceremony	0	150	150
Swimming Gala	0	250	250
Other District events	78	150	72
District camp	-3,352	0	3,352
Cub activities	179	0	-179
Training - First Response	115	3,000	2,885
Activity permits 10 x £100	0	1,000	1,000
District uniform	596		
Explorer Norway trip	-4,555	0	4,555
	-6,837	5,050	11,887
<b>Net Receipts (Payments) for the year</b>	<b>3,385</b>	<b>21</b>	<b>3,364</b>

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Assets and liabilities as at 31st March 2025

	Current Year £	Previous Year £
<b><u>Assets</u></b>		
Investments		
Scout Association Investment Fund	5,000.00	5,000.00
Current Assets		
Yorkshire Bank current account	285.72	285.72
National Westminster current account	33,046.62	33,516.33
District Explorers	5,847.17	1,992.17
Gang Show	2,475.34	2,475.34
<b>Total Assets</b>	<b>46,654.85</b>	<b>43,269.56</b>
<b><u>Liabilities</u></b>	-	-
<b>Net Assets less Liabilities</b>	<b>46,654.85</b>	<b>43,269.56</b>



# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## **Bank account reconciliation as at 31st March 2025**

National Westminster Bank account only - Yorkshire current account reconciles

Current Balance per bank statement 73,101.37

Closing balance per cash book 33,046.62

**Difference** **40,054.75**

Made up of:

Unpresented cheques

717	Scout Shop	18.75
724	Bispham Scout Estate	550.00
725	Cheshire Scout Council	47,965.00
726	Foxwist Caravan Park	325.00
		<hr/> 48,858.75

Uncleared lodgments

Middlewich	3,348.00
Winnington	3,224.00
Moulton	2,232.00
	<hr/> 8,804.00

**Total** **40,054.75**



# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Receipts and payments summary for year ended 31st March 2025

	Current Year £	Previous Year £
<b><u>Receipts</u></b>		
Subscription income	45,107.00	53,115.00
Investment income	-	-
Sectional activities income	12,580.00	1,129.85
World Scout Jamboree	120.55	10,385.41
Sale of District neckers	75.00	-
District Camp	3,351.67	-
<b>Total receipts for the year</b>	<b>61,234.22</b>	<b>64,630.26</b>
<b><u>Payments</u></b>		
Subscription payments	47,965.00	43,488.00
Equipment	1,012.57	375.00
District Officers	30.00	30.00
Sectional activities expenses	12,581.36	1,269.58
District events	-	538.00
Conferences and courses	115.00	210.00
World Scout Jamboree	-	16,473.00
<b>Total payments for the year</b>	<b>61,703.93</b>	<b>62,383.58</b>
<b>Net movement in funds</b>	<b>- 469.71</b>	<b>2,246.68</b>

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Receipts detail for year ended 31st March 2025

	Current Year £	Previous Year £
Subscription income		
Previous years	4,125.00	8,400.00
Current year	40,982.00	44,715.00
Sectional activities income		
Squirrels	-	200.00
Cubs	-	100.00
Scouts	650.00	809.85
Explorers	11,930.00	-
Mountain Activity Support Unit		20.00
World Scout Jamboree		
Fundraising	120.55	10,385.41
Sale of District neckers	75.00	-
District camp	3,351.67	-
<b>Total receipts for the year</b>	<b>61,234.22</b>	<b>64,630.26</b>

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Payments detail for year ended 31st March 2025

	Current Year £	Previous Year £
Subscription payments	47,965.00	43,488.00
Equipment		
Purchase of equipment	668.82	75.00
Purchase of District uniform	18.75	-
Rent	325.00	300.00
District Officers		
District Commissioner	30.00	30.00
Sectional activities expenses		
Cubs	178.60	37.11
Scouts	738.55	804.46
Explorers	7,375.00	32.19
Payment made on behalf of Explorers	3,855.00	-
Group Motion Picture licences	434.21	395.82
District events		
Swimming gala	-	538.00
Conferences and courses		
First Response Course	115.00	210.00
World Scout Jamboree		
Payment to County	-	16,473.00
<b>Total payments for the year</b>	<b>61,703.93</b>	<b>62,383.58</b>

# Mid Cheshire District Scout Council

Registered Charity Number 1000895



## Budget for year ended 31st March 2026

	£	£
<b><u>Receipts</u></b>		
Capitation - 898 members @ £8		7,184
Interest		35
<b><u>Expenditure</u></b>		
Standing costs: -		
AGM	50	
DC expenses	150	
Container rent	300	
Motion Picture Company	450	
Insurance	300	
	<hr/>	1,250
Activities / other: -		
Patrol leaders weekend	500	
Bronze / Silver award ceremony	200	
Other District events	500	
Mini Hike	300	
Activity permits 10 x £100	1,000	
Youth Forum	500	
District Explorer lead volunteer	250	
WSJ support	2,000	
Training (ResuciAnnie)	350	
Equipment	500	
	<hr/>	6,100
Net cash inflow / (outflow)		<hr/> <b>-131</b> <hr/>