

**CHELMSFORD DISTRICT SCOUT COUNCIL**

Charity Number: 302033

**ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025**

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# **CHELMSFORD DISTRICT SCOUT COUNCIL**

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# CHELMSFORD DISTRICT SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of Chelmsford District Scout Council for the year ended 31 March 2025 which are set out on pages 2 to 8.

### **Respective responsibilities of trustees and examiner**

The Charity's 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 Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's Statement**

My 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 considerations 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360  
Winsley's House, High Street, Colchester, Essex



Date 29/09/2025

# CHELMSFORD DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Prior period Total Funds
	Notes	2025 £	2025 £	2025 £	2024 £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Donations and legacies	3	7,268	30,000	37,268	873
Charitable activities					
Membership	2	11,705	-	11,705	8,730
Activities for generating funds	4	16,747	-	16,747	18,601
Activities & sections	6	54,818	-	54,818	66,379
Investment income	5	4,269	-	4,269	2,799
<b>Total incoming resources</b>		<b>94,807</b>	<b>30,000</b>	<b>124,807</b>	<b>97,381</b>
<b>Resources expended</b>					
Cost of generating funds					
Fundraising costs	7	9,571	-	9,571	9,535
Costs of charitable activities	8	78,476	400	78,876	80,196
<b>Total resources expended</b>		<b>88,046</b>	<b>400</b>	<b>88,446</b>	<b>89,730</b>
<b>Net income/(expense) for the year</b>		<b>6,761</b>	<b>29,600</b>	<b>36,361</b>	<b>7,651</b>
Transfer between funds					
		-	-	-	-
<b>Net income/(expense) for the year</b>		<b>6,761</b>	<b>29,600</b>	<b>36,361</b>	<b>7,651</b>
<b>Reconciliation of funds</b>					
Total Funds B/Fwd		220,632	3,600	224,232	216,581
Total Funds C/Fwd		<b>227,393</b>	<b>33,200</b>	<b>260,593</b>	<b>224,232</b>

The notes on pages 4-8 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		103,200		103,600
<b>Current assets</b>					
Stock		5,945		5,088	
Debtors	12	25,800		23,309	
Cash at bank and in hand		240,948		180,419	
		<u>272,691</u>		<u>208,816</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>115,298</u>		<u>88,184</u>	
<b>Net current assets</b>			157,393		120,632
<b>Net assets</b>			<u>260,593</u>		<u>224,232</u>
<b>Funds</b>	14				
Unrestricted income funds			144,147		220,632
Restricted funds			33,200		3,600
Revaluation Reserve			83,246		-
			<u>260,593</u>		<u>224,232</u>

Signed

  
M Taylor - Chairman

Date

8/09/25

Signed

  
D Clarke - Treasurer

Date

8/09/25

The notes on pages 4 - 8 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### 1.2 Incoming resources

All income is accounted for on a receivable basis, other than income received in respect of expenditure which is deferred to the period in which the activity or event takes place.

### 1.3 Resources expended

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

Support costs which could not be attributed directly to activities are apportioned equally between activities.

### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £500 will be capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

No fixed depreciation allowance is made for buildings and land. Occasional revaluation is made when a permanent change in value occurs.

Freehold improvements are depreciated straight line at 10%.

All other assets are depreciated straight line at 25%.

### 1.5. Taxation

The Council is a registered charity and, as such is exempt from corporation tax.

### 1.6. Fund accounting

Funds held by the charity are either:

Unrestricted general funds- these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees

Designated Funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

### 1.7. Stock

Stocks are stated at the lower of cost and the net realisable value. Cost includes all direct costs incurred in bringing the stocks to their present location and condition.

### 1.8. Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

## CHELMSFORD DISTRICT SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 1.9 Going Concern

These accounts have been produced on a going concern basis.

2 Voluntary income	2025 Total £	2024 Total £
<b>Membership</b>		
Membership fees received from Groups in the District	88,445	79,068
Subscriptions from Explorers & Network	13,926	10,555
Less payable to Essex Scouts	(90,666)	(80,893)
	<u>11,705</u>	<u>8,730</u>

Total membership fees paid to Essex Scouts in the year including membership fees of the 7 Explorer units. The membership fees include a District Levy of £5,415.

#### 3 Donations and legacies

	2025 Total £	2024 Total £
Donations	37,268	873
	<u>37,268</u>	<u>873</u>

Restricted donations and legacies amounted to £30,000 (2024 - £Nil).

#### 4 Activities for generating funds

	2025 Total £	2024 Total £
Retail	10,414	8,913
Riffhams camp site	6,333	5,613
Grants	-	4,000
Other income	-	75
	<u>16,747</u>	<u>18,601</u>

Restricted grants amounted to £Nil (2024 - £4,000)

#### 5 Investment income

	2025 Total £	2024 Total £
Bank interest	4,269	2,799
	<u>4,269</u>	<u>2,799</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

<b>6 Income from activities and sections</b>	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Programme, activities & events	54,818	66,379
	<u>54,818</u>	<u>66,379</u>
<b>7 Fundraising costs</b>	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Retail	6,801	7,235
Riffhams camp site	2,769	2,300
	<u>9,571</u>	<u>9,535</u>
<b>8 Costs of charitable activities</b>	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations and grants	275	225
Programme, activities & events	58,107	61,433
Support cost allocated	20,494	18,538
	<u>78,876</u>	<u>80,196</u>
Restricted expenses were £Nil (2024 - £Nil).		
<b>9 Trustees' expenses</b>		
No trustee received any remuneration during the year.		
Trustees were reimbursed for expenses at a total of £3,939 (2024 £3,620).		
<b>10 Analysis of support costs</b>	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Insurance	1,697	1,686
Premises hire	2,398	2,097
Property expenses	11,544	10,655
General admin including postage	2,126	994
Bank Charges	1,049	946
Computer & website costs	616	742
Equipment	-	199
Examination & accountancy	340	340
Depreciation	400	400
Travel expenses	50	-
Miscellaneous	275	480
	<u>20,494</u>	<u>18,538</u>
Restricted support costs were £400 (2024 - £400).		



# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

	Freehold Land £	Freehold Improvements	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>				
As at 1 April 2024	100,000	4,000	26,496	130,496
Additions	-	-	-	-
As at 31 March 2025	<u>100,000</u>	<u>4,000</u>	<u>26,496</u>	<u>130,496</u>
<b>Depreciation</b>				
As at 1 April 2024	-	400	26,496	26,896
Charge for the year	-	400	-	400
At 31 March 2025	<u>-</u>	<u>800</u>	<u>26,496</u>	<u>27,296</u>
<b>Net book values</b>				
At 31 March 2025	<u>100,000</u>	<u>3,200</u>	<u>-</u>	<u>103,200</u>
At 31 March 2024	<u>100,000</u>	<u>3,600</u>	<u>-</u>	<u>103,600</u>

King Edward VIII Scout Park (Riffhams), Lingwood Common, Little Baddow is a freehold property (12 acres) with beneficial interest\* acquired in 2004.

\*The freehold is held by The Scout Association Trust Corporation on behalf of the District.

The freehold improvement additions in 2024 were purchased from a restricted grant from Essex County Council. The funds are now spent in monetary terms, and the restricted funds will reduce each year with the relevant depreciation charge.

### 12 Debtors

	2025 Total £	2024 Total £
Other debtors	3,801	1,869
Prepaid expenses	21,999	16,471
Prepaid income	-	4,000
Accounts receivable	-	968
	<u>25,800</u>	<u>23,309</u>

### 13 Creditors: amounts falling due within one year

	2025 Total £	2024 Total £
Accounts payable	98,835	83,560
Deferred income	16,123	4,284
Accruals	340	340
	<u>115,298</u>	<u>88,184</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14 Fund balances	Balance 01/04/2024 £	Incoming £	Outgoing £	Transfers £	Balance 31/03/2025 £
Unrestricted	220,632	94,807	(88,046)	-	227,393
<b>Restricted</b>	-	-	-	-	-
Essex County Council	3,600		(400)		3,200
Legacy		30,000	-		30,000
<b>Total</b>	<b>224,232</b>	<b>124,807</b>	<b>(88,446)</b>	<b>-</b>	<b>260,593</b>

### 15 Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total 2025 £
<b>Fund balances are represented by:</b>			
Unrestricted funds	100,000	127,393	227,393
Restricted funds	3,200	30,000	33,200
	<b>103,200</b>	<b>157,393</b>	<b>260,593</b>

### 16 Related Parties

There were no related parties in the year.

### 17 Number of staff

The charity has nil employees for the period (2024 - Nil).