

CHESHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 511356

Details

Other names	Cheshire Scouts
Status	Registered
Legal form	Other
Registered	1981-11-05
Register	View on the Charity Commission register

Contact

Address	Asher House C/O Bright Futures Barsbank Lane Lymm Warrington WA13 0ED
Phone	01925 750223
Email	info@cheshirescouts.org.uk
Website	www.cheshirescouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: Cheshire Scouts gives young people skills for life. Our purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Cheshire East
- Cheshire West & Chester
- Halton
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£352,926	£344,434	-	-
2024-12-31	£308,041	£316,030	-	-
2023-12-31	£282,256	£292,411	-	-
2022-12-31	£167,207	£187,057	-	-
2021-12-31	£78,234	£143,752	-	-
2020-12-31	£154,290	£162,566	-	-

Trustees

Name	Role	Appointed
Michael David Rollinson JP DL	Chair	2021-06-08
Andrew Thorkild Cox		2024-11-12
Daniel Skinner		2023-10-02
David William Hopley		2021-02-01
Glen Richard Dugdale		2024-11-12
John Philip Duley		2021-06-08
Luke William Thornton		2021-06-08
Philip Christopher Cox		2024-06-11
Soiphet Sirisot		2024-06-11

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025 for
Cheshire County Scout Council**

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Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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

The objectives of the Scout Council are as a unit of the Scout Association.

The Aim of The Scout Association is to provide the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Cheshire Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, Cheshire County Scout Council ("Cheshire Scouts") continued to deliver a wide range of activities in furtherance of its charitable objectives to support the development of young people through informal education, adventure and community engagement.

The Trustees have had due regard to the Charity Commission's guidance on public benefit. Cheshire Scouts provides identifiable benefit by supporting young people to develop skills for life, including leadership, teamwork, resilience and confidence. These outcomes contribute directly to their development as individuals and as responsible citizens. The charity delivers public benefit by being open and inclusive, with arrangements in place to ensure that no young person is excluded due to financial hardship.

During the year, the charity supported 9,752 young people, delivered through the commitment of more than 3,300 adult volunteers. Demand for places remains high, with waiting lists of over 2,100 young people across all sections. This demonstrates both the continued relevance of the organisation's activities and the need to expand provision to reach more young people.

The charity delivers its objectives through a programme of regular weekly activities across all sections, supplemented by County, national and international opportunities. These activities provide structured, progressive learning through experience, enabling young people to develop key skills in practical environments. A key highlight of the year was the delivery of Cheshire Hike, which involved 720 young people walking a combined distance of over 27,000 kilometres, supported by approximately 300 volunteers. This event exemplifies the charity's focus on challenge, teamwork and personal achievement.

The year also saw a significant expansion in international opportunities. A total of 329 young people and 115 adult volunteers participated in visits abroad, representing the largest level of international engagement to date. These experiences contribute to young people's cultural awareness, independence and personal development. Growth in participation has been particularly strong in the Early Years programme. Squirrel Scouts has continued to expand, with 52 Dreys operating across the County, including 17 new sections opened during the year. This has increased access to Scouting for younger children and supports early engagement in positive developmental activities.

Achievement remains a key measure of impact. During the year, young people were recognised with over 300 top awards, including Chief Scout's Awards and 11 King's Scout Awards. In addition, participants achieved 71 Bronze, 42 Silver and 21 Gold Duke of Edinburgh's Awards. These awards demonstrate the successful development of skills, perseverance, and commitment, and provide clear evidence of progression within the programme.

The charity has continued to focus on inclusion and widening participation. Through targeted initiatives, including work in under-represented communities, new sections have been established in areas with historically lower access to Scouting. These initiatives have enabled more young people to participate, including those from communities where opportunities for structured youth activities may be more limited.

Cheshire Scouts also contributes to the wider community. Volunteers have supported a range of local events and

Report of the Trustees

initiatives, including major county events and activity days for foster families. These activities enhance community cohesion and provide opportunities for young people to engage in service to others.

The delivery of charitable activities is dependent upon the commitment and capability of volunteers. During the year, the charity continued to invest in volunteer recruitment, training and development. This included the completion of Wood Badges, delivery of First Response training, and the awarding of activity permits to support safe programme delivery. Volunteers were also recognised through Good Service Awards and other honours, reflecting their contribution to the charity's success.

The Trustees monitor performance through a combination of membership data, participation levels, achievement outcomes, and feedback from across the County. These measures provide assurance that the charity is delivering against its objectives and maintaining the quality and safety of its activities.

The Trustees consider that Cheshire Scouts has performed well during the year. Continued growth in membership, strong demand for places, the scale and quality of programme delivery, and the achievements of young people all demonstrate that the charity is effectively meeting its objectives and delivering meaningful public benefit.

Looking forward, the charity remains focused on sustainable growth, increasing inclusion, and ensuring that more young people can benefit from Scouting. Priorities include expanding provision to reduce waiting lists, supporting volunteers, and continuing to deliver high-quality, safe and impactful programmes.

FINANCIAL REVIEW

Reserves policy

The Trustees continually review the Charity's Reserves along with its income & expenditure throughout the Scouting year. It endeavours to keep them at a level necessary for future capital commitments, ongoing working capital requirements, investments or grants to further develop the charity, to cover unforeseen shortfalls in budgets and to keep assets and activity centres in good working order.

These policies have given Cheshire a sound financial base, allowing Cheshire to concentrate on delivering an attractive and robust programme for Scouts in Cheshire.

	£
Balance at 31 December 2025	266,931
Less funds considered by the Charities Commissioners as not available as they have been spent on Operating Assets (per accounts)	(106,718)
Available Funds	160,213
Designated Reserves as per accounts	<u>304,547</u>
Restricted Reserves as per accounts	<u>135,239</u>

Designated reserves are set aside for specific requirements of the County for future activities & capital funding. Whilst Restricted reserves are used in accordance with the Donors restrictions.

The Trustees have also in mind the additional costs relating to Activity Centre Activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Cheshire County Scout Council

Report of the Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511356

Principal address

Asher House

Barsbank Lane

Lymm

Warrington

Cheshire

WA13 0ED

Cheshire County Scout Council

Report of the Trustees

Trustees

Mr. M Rollinson County Chair
Mr. D Hopley County Lead Volunteer
Mr. L W Thornton Treasurer
Mr. D Skinner Youth Lead
Mr. J Duley
Mr. P Cox
Mr. B Savage
Mr. A Cox
Miss. S Sirisot
Mr. G Dugdale
Mrs D Wiseman – resigned 13 May 2025
Mr. J Vickery – completed term of office 13 June 2025

Independent Examiner – To be confirmed by Cheshire County Scout Council

Stacy Mason FCCA
HGA Accountants & Financial
Consultants Ltd
t/a Chittenden Horley – Chartered
Accountants
Hyde Park House
Cartwright Street
Hyde
Sk14 4EH

Approved by order of the board of trustees on 7th June 2026 and signed on its behalf by:

Mr. M Rollinson – County Chair & Trustee

Independent examiner's report to the Trustees of Cheshire County Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2025 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 now been withdrawn.

I understand that this has been done in order for financial statements 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.

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 charity 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.

Stacy Mason

Stacy Mason FCCA

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde
SK14 4EH

7th June 2026

Statement of Financial Activities for the Year Ended 31 December 2025

Income and Endowments from	Notes	Unrestricted funds £	Restricted Funds £	31.12.25 Total funds £	31.12.24 Total funds £
Donations and Legacies		1,581	-	1,581	7,000
Charitable Activities					
Campsites		219,082	-	219,082	180,496
Cheshire Hike		18,728	-	18,728	16,518
Finance Income		11,590	-	11,590	12,392
Membership Fees		98,595	-	98,595	93,763
International Activities		-	-	-	(7,236)
Other Scouting Activities		3,350	-	3,350	5,135
Total		352,926	-	352,926	308,041
Expenditure on Charitable Activities		Unrestricted funds £	Restricted Funds £	31.12.25 Total funds £	31.12.24 Total funds £
Campsites		182,925	-	182,925	181,097
Chamboree		652	-	652	4,800
Other Scouting Activities		117,626	-	117,626	80,156
Training		3,478	-	3,478	8,307
Duke of Edinburgh Awards & Higher Awards		(61)	-	(61)	2,575
Cheshire Hike		16,593	-	16,593	18,196
Group computer systems OSM		23,220	-	23,220	20,898
Total		344,434	-	344,434	316,030
Net gains/(losses) on investments		-	-	-	-
NET INCOME/(EXPENDITURE)		8,492	-	8,492	(7,989)
Reconciliation of Funds					
Total funds brought forward		562,986	135,239	698,225	706,213
Total funds Carried Forward		571,478	135,239	706,717	698,225

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted Funds £	31.12.25 Total funds £	31.12.24 Total funds £
Fixed Assets					
Tangible Assets	4	106,718	-	106,718	110,463
Investments	5	4,554	-	4,554	22,103
Total		111,272	-	111,272	132,566
Current Assets					
Debtors	6	17,360	-	17,360	18,846
Cash at Bank		815,350	135,239	950,589	638,891
Total		832,710	135,239	967,949	657,737
Creditors					
Amounts falling due within one year	7	(372,503)	-	(372,503)	(92,078)
Net Current Assets		460,206	135,239	595,455	565,659
Total Assets Less Current Liabilities		571,478	135,239	706,717	698,225
Net Assets		571,478	135,239	706,717	698,225
Funds					
Unrestricted Funds:	8				
General Fund				266,931	258,139
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,187	8,487
Campsite Development				47,256	47,256
Total				571,478	562,986
Restricted Funds:					
Rolling Fund				15,430	15,430
Leverhulme Fund				4,489	4,489
Presidents Fund				3,499	3,499
Ernest Mather Fund				111,821	111,821
					-
Total				135,239	135,239
Total Funds				706,717	698,225

The financial statements were approved by the Board of Trustees and authorised for issue on 7th June 2026 and were signed on its behalf by:

Mr L W Thornton – Treasurer & Trustee

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided at a rate of between 5 years and 10 years depending on the nature of the asset.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.2025 £	31.12.2024 £
Deposit Account Interest	10,708	12,392

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Motor Vehicles £	Totals £
Cost				
At 1 January 2025	84,173	111,344	3,000	198,517
Additions for the year	-	-	-	-
At 31 December 2025	84,173	111,344	3,000	198,517
Depreciation				
At 1 January 2025	-	85,054	3,000	88,054
Charge for year	-	3,745	-	3,745
At 31 December 2025	-	88,799	3,000	91,799
Net book Value				
At 31 December 2025	84,173	22,545	-	106,718
At 31 December 2024	84,173	26,290	-	110,463

5. FIXED ASSET INVESTMENTS

Market Value	Limited Investments £
At 1 January 2025	22,103
Investment Withdrawal	(17,549)
At 31 December 2025	4,554
Net Book Value	
At 31 December 2024	22,103
At 31 December 2025	4,554

There were no investment assets outside the UK.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2025 £	31.12.2024 £
Prepayments and accrued Income	23,071	23,047

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.2025 £	31.12.2024 £
Other Creditors	372,503	85,929

8. **MOVEMENT IN FUNDS**

	At 01.01.25 £	Net Movement in funds £	At 31.12.25 £
Unrestricted Funds:			
General Fund	258,139	8,792	266,931
Building Fund	194,696		194,696
County Activity Fund	54,408		54,408
International Fund	8,487	(300)	8,187
Campsite Development	47,256		47,256
Total	562,986	8,492	571,478
Restricted Funds:			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-		-
Total	135,239	-	135,239
Total Funds	698,225	-	706,717

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

	Incoming resources £	Resources expended £	Gains and Losses £	Movement in funds £
Unrestricted funds				
General Fund	337,810	336,257	-	8,792
TOTAL FUNDS	323,760	336,257	-	8,792

COMPARATIVE MOVEMENT IN FUNDS

	At 01.01.2024 £	Net Movement in funds £	At 31.12.2024 £
Unrestricted Funds:			
General Fund	266,128	(7,989)	258,139
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
Total	570,975	(7,989)	562,986
Restricted Funds:			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Total	135,239	-	135,239
Total Funds	706,214	(7,989)	698,225

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

	Incoming resources £	Resources expended £	Gains and Losses £	Movement in funds £
Unrestricted funds				
General Fund	308,041	316,030	-	(7,989)
TOTAL FUNDS	308,041	316,030		(7,989)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

10. DESCRIPTION OF FUNDS

Rolling Fund: - To provide repayable loans, interest free, to Groups within the County for major projects.

Presidents Fund: - A fund to be distributed at the discretion of the County Commissioner for the benefit of Scouting in Cheshire.

Leverhulme Fund: - To provide grants to Scouts for adventurous activities.

Ernest Mather Fund: - A donation received towards the cost of a New Training & Residential Block at Forest Camp Cheshire.

Building Fund: - Monies set aside by the County for the development of its campsites. This fund provided monies for the original acquisition of Forest Camp Cheshire of £84,173.

International Fund: - Monies set aside by the County for the funding of International Scouting events.

County Activity Fund: - Monies set aside by the County for the funding of large Activities within the County.

Campsite Development Fund: - Monies set aside by the County to fund the Development of its Campsites.

Development of Scouting in Cheshire: - Grants received to fund the employment of a Development Officer to promote an increase in Scouting membership within the County.

Accounts

REGISTERED CHARITY NUMBER: 511356

**Report of the Trustees and
Unaudited Financial Statements
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Report of the Trustees

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Cheshire Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Creating brighter futures

This year, we've done that by helping even more young people gain skills for life. But that can only happen when we have well supported volunteers locally, and when we're reaching out to new communities. That's why we've focused on two key things: improving our volunteer experience and growing inclusively.

We recorded a further 1% growth in both youth membership and adult volunteers this year. There are now 9,390 young people aged 4-18 enjoying Scouting in Cheshire, supported by 3,386 adult volunteers. In addition, growth in Young Leaders continues to exceed target. Growth has come from Squirrels, Explorers and Cubs. We've experienced a decline in Beaver numbers despite high waiting lists. We are 90% towards return to 2020 numbers and 85.8% progress towards our 2026 target (excluding Squirrels). Waiting lists have grown to 2,220 (786 Squirrels). Our progress in Early Years has continued at pace seeing us open an additional 14 dreys this year and 152 extra Squirrels (a 52% increase). There has been fantastic progress too with our Under-Represented Communities Fund Project this year, where we have opened 11 sections in IMD 1-3 areas this year, where 35% of young people are from an ethnic minority background. Overall, 5% of young people in Cheshire are from an ethnic minority background, compared to 1% of our volunteers.

Through our Programme we promoted 'OutdoorsIn24', offering Fundays for over 1,400 Squirrels, Beavers, and Cubs, and delivering our sell-out Cheshire Hike for Scouts and Explorers. Our Roverway patrol members had a fantastic Norwegian Adventure this Summer. While we also had Scouts in Kandersteg, elsewhere in Norway and attending Red Rose International Jamboree in Cumbria. And, 2 Cheshire Scouts performed as part of the National Scout & Guide Symphony Orchestra & Concert Band this Summer.

Celebrating our Scouts' successes has been important too. Over 470 top awards were presented to Scouts and Explorers at Celebrating Success this year. And 16 Queen's and King's Scouts were in Windsor, for a Day of Celebration and Achievement. We are proud that 3 Cheshire Scouts received Coronation Medals as a thank you for the part they played in the Coronation of King Charles III.

We have successfully delivered two community engagement days this year, involving 70 young people and parents from Afghanistan, Hong Kong, and Ukraine, and 150 children in Foster Care, participating in taster sessions at our Activity Centres. Our Volunteers also supported at the Royal Cheshire Show on gates and pay points and welcomed visitors to our show stand. We offered sessions with the ADHD Foundation particularly targeting Beaver and Cub section leaders on Understanding Behaviour through a Neurodiversity Lens, the sessions were attended by over 100 leaders and feedback has been excellent.

Report of the Trustees

For volunteers, this has been a year of change as the new Digital System and ways of working went live. While many volunteer are already experiencing the benefits of the new digital tools, volunteers in management roles have been encountering some issues hindering them from carrying out their tasks and responsibilities. Fixes are being released regularly and ultimately, we will see a simpler, more rewarding, and enjoyable volunteer experience. We had a fabulous County Awards Dinner at Tirley Garth, the home of our County President. The venue was truly special for our good service award recipients. We worked with Peninsula Catering on the three-course menu for the event. We have also appointed them as caterers for Chamboree 2026 IST.

We've continued to focus strongly on safety and safeguarding too. Keeping people safe remains our top priority and my gratitude goes to everyone who's kept this as a number one concern in an exceptionally busy year. As we look ahead to a new year for Cheshire Scouts, and a new strategy to 2035, I look forward to engaging our members in shaping it. There's also lots to be excited about next year, as we look forward to the selection of our contingent for the 2027 World Scout Jamboree in Poland. Our 20 Scout Network members heading off to the World Scout Moot in Portugal next Summer, and bookings opening for 'Chamboree', our Animal Kingdom themed International Scout and Guide Jamboree taking place in Summer 2026, it's going to be wild! The future belongs to us all, but especially our young people. Let's create a bright future together.

FINANCIAL REVIEW

Reserves policy

The Trustees continually review the Charity's Reserves along with its income & expenditure throughout the Scouting year. It endeavours to keep them at a level necessary for future capital commitments, ongoing working capital requirements, investments or grants to further develop the charity, to cover unforeseen shortfalls in budgets and to keep assets and activity centres in good working order.

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Cheshire County Scout Council

Report of the Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511356

Principal address

Asher House

Barsbank Lane

Lymm

Warrington

Cheshire

WA13 0ED

Cheshire County Scout Council

Report of the Trustees

Trustees

Mr. M Rollinson County Chair
Mr. D Hopley County Lead Volunteer
Mr. L W Thornton Treasurer
Mr. D Skinner Youth Lead
Mr. J Duley
Mr. J Vickery
Mr. P Cox
Mr. B Savage
Mr. A Cox
Miss. S Sirisot
Mrs. D Wiseman
Mr. G Dugdale

Independent Examiner – To be confirmed by Cheshire County Scout Council

Stacy Mason FCCA
HGA Accountants & Financial
Consultants Ltd
t/a Chittenden Horley – Chartered
Accountants
Hyde Park House
Cartwright Street
Hyde
Sk14 4EH

Approved by order of the board of trustees on xx and signed on its behalf by:

Mr. M Rollinson – County Chair & Trustee

Independent examiner's report to the Trustees of Cheshire County Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 now been withdrawn.

I understand that this has been done in order for financial statements 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.

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 charity 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.

Stacy Mason

Stacy Mason FCCA

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde
SK14 4EH

9th June 2025

Statement of Financial Activities for the Year Ended 31 December 2024

Notes	Unrestricted funds £	Restricted Funds £	31.12.24 Total funds £	31.12.23 Total funds £
Income and Endowments from				
Donations and Legacies	7,000	-	7,000	17,766
Charitable Activities				
Campsites	180,496	-	180,496	125,359
Duke of Edinburgh Awards	-	-	-	5,265
Cheshire Hike	16,518	-	16,518	18,339
Investment Income	12,392	-	12,392	6,180
Membership Fees	93,763	-	93,763	85,766
International Activities	(7,236)	-	(7,263)	14,126
Other Scouting Activities	5,135	-	5,135	9,457
Total	308,041	-	308,041	282,256
	Unrestricted funds £	Restricted Funds £	31.12.24 Total funds £	31.12.23 Total funds £
Expenditure on Charitable Activities				
Campsites	181,097	-	181,097	173,459
Chamboree	4,800	-	4,800	
Other Scouting Activities	80,156	-	80,156	48,613
Training	8,307	-	8,307	24,201
Duke of Edinburgh Awards & Higher Awards	2,575	-	2,575	7,162
Cheshire Hike	18,196	-	18,196	15,756
Group computer systems OSM	20,898	-	20,898	23,220
Total	316,030	-	316,030	292,411
Net gains/(losses) on investments	-	-	-	2,436
NET INCOME/(EXPENDITURE)	(7,989)	-	(7,989)	(7,719)
Reconciliation of Funds				
Total funds brought forward	570,974	135,239	706,213	713,932
Total funds Carried Forward	562,986	135,239	698,225	706,213

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restrict ed Funds £	31.12.24 Total funds £	31.12.23 Total funds £
Fixed Assets					
Tangible Assets	4	110,463	-	110,463	114,208
Investments	5	22,103	-	22,103	22,103
Total		132,566	-	132,566	136,311
Current Assets					
Debtors	6	18,846	-	18,846	23,047
Cash at Bank		503,652	135,239	638,891	632,785
Total		522,498	135,239	657,737	655,831
Creditors					
Amounts falling due within one year	7	(92,078)	-	(92,078)	(85,929)
Net Current Assets		430,420	135,239	565,659	569,902
Total Assets Less Current Liabilities		562,986	135,239	698,225	706,213
Net Assets		562,986	135,239	698,225	706,213
Funds					
Unrestricted Funds:	8				
General Fund				258,139	266,127
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,487	8,487
Campsite Development				47,256	47,256
Total				562,986	570,974
Restricted Funds:					
Rolling Fund				15,430	15,430
Leverhulme Fund				4,489	4,489
Presidents Fund				3,499	3,499
Ernest Mather Fund				111,821	111,821
Total				135,239	135,239
Total Funds				698,225	706,213

The financial statements were approved by the Board of Trustees and authorised for issue on 11 March 2025 and were signed on its behalf by:

Mr L W Thornton – Treasurer & Trustee

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided at a rate of between 5 years and 10 years depending on the nature of the asset.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.2024	31.12.2023
	£	£
Deposit Account Interest	12,392	6,180

3. 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.

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Motor Vehicles £	Totals £
Cost				
At 1 January 2024	84,173	111,344	3,000	198,517
Additions for the year	-	-	-	-
At 31 December 2024	84,173	111,344	3,000	198,517
Depreciation				
At 1 January 2024	-	81,308	3,000	84,308
Charge for year	-	3,746	-	3,746
At 31 December 2024	-	85,054	3,000	88,054
Net book Value				
At 31 December 2024	84,173	26,290	-	110,463
At 31 December 2023	84,173	30,036	-	114,209

5. FIXED ASSET INVESTMENTS

Market Value	Limited Investments £
At 1 January 2024	22,103
Revaluations	-
At 31 December 2024	22,103
Net Book Value	
At 31 December 2023	22,103
At 31 December 2024	22,103

There were no investment assets outside the UK.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2024	31.12.2023
	£	£
Prepayments and accrued Income	23,047	23,047

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.2024	31.12.2023
	£	£
Other Creditors	85,929	85,929

8. MOVEMENT IN FUNDS

	At 01.01.24 £	Net Movement in funds £	At 31.12.24 £
Unrestricted Funds:			
General Fund	266,128	(7,989)	258,139
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
Total	570,975	(7,989)	562,986
Restricted Funds:			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
Total	135,239	-	135,239
Total Funds	706,214	(7,989)	698,225

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

	Incoming resources £	Resources expended £	Gains and Losses £	Movement in funds £
Unrestricted funds				
General Fund	308,041	316,030	-	(7,989)

TOTAL FUNDS	308,041	316,030	-	(7,989)
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COMPARATIVE MOVEMENT IN FUNDS

	At 01.01.23 £	Net Movement in funds £	At 31.12.23 £
Unrestricted Funds:			
General Fund	273,843	(7,719)	266,127
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
Total	578,694	(7,719)	570,975
Restricted Funds:			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
Total	135,239	-	135,239
Total Funds	713,933	(7,719)	706,213

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

	Incoming resources £	Resources expended £	Gains and Losses £	Movement in funds £
Unrestricted funds				
General Fund	277,956	(288,111)	2,436	(7,719)
TOTAL FUNDS	277,956	(288,111)	2,436	(7,719)

9. RELATED PARTY DISCLOSURES

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

10. DESCRIPTION OF FUNDS

Rolling Fund: - To provide repayable loans, interest free, to Groups within the County for major projects.

Presidents Fund: - A fund to be distributed at the discretion of the County Commissioner for the benefit of Scouting in Cheshire.

Leverhulme Fund: - To provide grants to Scouts for adventurous activities.

Ernest Mather Fund: - A donation received towards the cost of a New Training & Residential Block at Forest Camp Cheshire.

Building Fund: - Monies set aside by the County for the development of its campsites. This fund provided monies for the original acquisition of Forest Camp Cheshire of £84,173.

International Fund: - Monies set aside by the County for the funding of International Scouting events.

County Activity Fund: - Monies set aside by the County for the funding of large Activities within the County.

Campsite Development Fund: - Monies set aside by the County to fund the Development of its Campsites.

Development of Scouting in Cheshire: - Grants received to fund the employment of a Development Officer to promote an increase in Scouting membership within the County.

Cheshire Freemasons Fund: - Donation received for the refurbishment of Lakeview at Forest Camp and Scouting in Cheshire

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Cheshire County Scout Council

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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

The objectives of the Scout Council are as a unit of the Scout Association.

The Aim of The Scout Association is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, try new and challenging activities, and live their Scout Promise. All of this is underpinned by our Scout values.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year we look back with pride, and no little astonishment at what we've achieved together.

We recorded a further 5% growth in membership, with over 450 Young People and 90 Adult Leaders having joined our twelve and a half thousand strong movement this year.

We've opened another twelve Squirrels sections, for 4 to 6 year olds across the County, that's 22 Dreys in total.

We've secured funding to support our ambitious Inclusive Growth Plan, recruiting 2 Local Growth Officers to help us open over 40 new sections over the next 2 years, to reach under-represented communities in Cheshire.

We were awarded Charity of the Year 2023 by The Cheshire and Warrington Pledge for Chamboree, our international Scout and Guide Jamboree, which took place over the Summer.

We had a sell-out Cheshire Hike this Spring with over 700 Scouts and Explorer Scouts hiking. Whilst 275 Cub Scouts slept under the GAIA Earth Artwork at Chester Cathedral. We opened our Skills Day out to Young Leaders, with over 120 taking part.

We had our first ever Cheshire King's Scouts on Parade at Windsor this St. George's Day. And over 560 Scouts and Explorers were awarded Top Awards at Celebrating Success this Autumn, including 60 Explorer Belts, 130 YouShape Awards.

Leaders too were recognised, with a special award being made by the High Sheriff of Cheshire to our Explorer Belt and World Scout Jamboree Leadership Teams in celebration of our Global Summer.

With over 100 Cheshire Scouts and leaders having had an unforgettable experience out in South Korea for the 25th World Scout Jamboree. Despite the hurdles, Scouts broadened their horizons and showed incredible adaptability while also exploring the cultural heritage of South Korea during the once-in-a-lifetime Jamboree.

In addition, our Explorer Belt Contingent of 60 Explorer Scouts and Scout Network members had an amazing two-week European international expedition this Summer. With teams traveling across Belgium, The Netherlands and Germany.

We held 2 successful Community Impact Days at Tatton Park for under-represented communities, and children in foster care, as well as 24 Big Help Out events across our 9 Districts for the King's Coronation.

We have appointed a new Youth Lead for Cheshire Scouts, who will ensure that young people are empowered to share their ideas and have a meaningful voice, getting them involved and engaged in our decision making, and shaping their own adventure.

Report of the Trustees

FINANCIAL REVIEW

Reserves policy

The Trustees continually review the Charity's Reserves along with its income & expenditure throughout the Scouting year. It endeavours to keep them at a level necessary for future capital commitments, ongoing working capital requirements, investments or grants to further develop the charity, to cover unforeseen shortfalls in budgets and to keep assets and activity centres in good working order.

These policies have given Cheshire a sound financial base allowing Cheshire to concentrate delivering an attractive and robust programme for Scouts in Cheshire.

General Reserves
comprise: -

	£
Balance at 31 December 2023	266,127
Less	
Funds considered by the Charity Commissioners as not available as they have been spent on Operating Assets (per accounts)	(114,208)
Available Funds	173,204
Designated Reserves as per accounts: -	<u>304,847</u>
Restricted Reserves as per accounts: -	<u>135,239</u>

Designated reserves are set aside for specific requirements of the County for future activities & capital funding. Whilst Restricted reserves are used in accordance with the Donors restrictions.

The Trustees have also in mind the additional costs relating to Activity Centre Activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
511356

Principal address

Asher House
Barsbank Lane
Lymm
Warrington
Cheshire
WA13 0ED

Cheshire County Scout Council

Report of the Trustees

Trustees

Mr P L Mather County Chair
Mr D W Hopley County Lead Volunteer
Mr D Skinner Youth Lead (Term started: 8 October 2023)
Mr L W Thornton County Treasurer
Mr M Rollinson JP DL
Mr J Duley
Mr J Vickery
Miss E Vickers
Mr A D Dodd (Term ended: 8 October 2023)
Mr J Bennett (Term ended: 14 June 2023)
Mr P Cox (Term ended: 14 June 2023)
Miss L Dyer (Term ended: 14 June 2023)
Mr N Flatman (Term ended: 14 June 2023)
Mr A Little (Term ended 14 June 2023)
Mr D Metcalfe (Term ended: 14 June 2023)
Mr G Proctor (Term ended: 14 June 2023)
Mrs V Thomason (Term ended: 14 June 2023)
Mrs J Williamson (Term ended: 14 June 2023)

Independent Examiner

Stacy Mason FCCA
HGA Accountants & Financial
Consultants Ltd
t/a Chittenden Horley - Chartered
Accountants
Hyde Park House
Cartwright Street
Hyde
SK14 4EH

Approved by order of the board of trustees on 14th May 2024 and signed on its behalf by:



Mr P L Mather - County Chair of the Trustee Board

Independent examiner's report to the trustees of Cheshire County Scout Council
Year ended 31st December 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 now been withdrawn.

I understand that this has been done in order for financial statements 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.

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 charity 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.

Stacy Mason

Stacy Mason FCCA

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde
SK14 4EH

22nd May 2024

Cheshire County Scout Council
Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,466	4,300	17,766	10,942
Charitable activities					
Campsites		125,359	-	125,359	77,372
Duke of Edinburgh Awards		5,265	-	5,265	4,771
Cheshire Hike		18,339	-	18,339	6,975
Investment income	2	6,180	-	6,180	119
Membership fees		85,766	-	85,766	41,585
International activities		14,126	-	14,126	25,443
Other scouting activities		9,457	-	9,457	-
Total		277,956	4,300	282,256	167,207
EXPENDITURE ON					
Charitable activities					
Campsites		169,159	4,300	173,459	92,606
Chamboree		-	-	-	12,862
Other Scouting Activities		48,613	-	48,613	35,818
Training		24,201	-	24,201	5,106
Duke of Edinburgh and Higher Awards		7,162	-	7,162	6,218
Cheshire Hike		15,756	-	15,756	15,870
Group Computer Systems OSM		23,220	-	23,220	18,576
Total		288,111	4,300	292,411	187,057
Net gains/(losses) on investments		2,436	-	2,436	(97)
NET INCOME/(EXPENDITURE)		(7,719)	-	(7,719)	(19,850)
RECONCILIATION OF FUNDS					
Total funds brought forward		578,693	135,239	713,932	733,782
TOTAL FUNDS CARRIED FORWARD		570,974	135,239	706,213	713,932

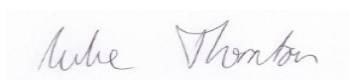
The notes form part of these financial statements

Cheshire County Scout Council

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	4	114,208	-	114,208	100,639
Investments	5	22,103	-	22,103	19,668
		136,311	-	136,311	120,306
CURRENT ASSETS					
Debtors	6	23,047	-	23,047	20,450
Cash at bank		497,546	135,239	632,785	659,105
		520,592	135,239	655,831	679,555
CREDITORS					
Amounts falling due within one year	7	(85,929)	-	(85,929)	(85,929)
NET CURRENT ASSETS		434,663	135,239	569,902	593,626
TOTAL ASSETS LESS CURRENT LIABILITIES		570,974	135,239	706,213	713,932
NET ASSETS		570,974	135,239	706,213	713,932
FUNDS					
Unrestricted funds:					
General fund				266,127	273,847
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,487	8,487
Campsite Development				47,256	47,256
				570,974	578,694
Restricted funds:					
Rolling Fund				15,430	15,430
Leverhulme Fund				4,489	4,489
Presidents Fund				3,499	3,499
Ernest Mather Fund				111,821	111,821
Cheshire Freemasons Fund				-	-
				135,239	135,239
TOTAL FUNDS				706,213	713,933

The financial statements were approved by the Board of Trustees and authorised for issue on 14th May 2024 and were signed on its behalf by:



Mr L W Thornton - County Treasurer & Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2023

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided at a rate of between 5 years and 10 years depending on the nature of the asset.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	6,180	119

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2023	84,173	94,028	3,000	181,202
Additions for the year	-	17,316	-	17,316
31 December 2023	<u>84,173</u>	<u>111,344</u>	<u>3,000</u>	<u>198,517</u>
DEPRECIATION				
At 1 January 2023	-	77,562	3,000	80,562
Charge for year	-	3,746	-	3,746
At 31 December 2023	<u>-</u>	<u>81,308</u>	<u>3,000</u>	<u>84,308</u>
NET BOOK VALUE				
At 31 December 2023	<u>84,173</u>	<u>30,036</u>	<u>-</u>	<u>114,209</u>
At 31 December 2022	<u>84,173</u>	<u>16,465</u>	<u>-</u>	<u>100,639</u>

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	19,668
Revaluations	<u>2,435</u>
At 31 December 2023	<u>22,103</u>
NET BOOK VALUE	
At 31 December 2022	<u>19,668</u>
At 31 December 2023	<u>22,103</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Prepayments and accrued income	23,047	20,450

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	85,929	85,929

8. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	273,843	(7,719)	266,127
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
	578,694	(7,719)	570,954
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
	135,239	-	135,239
TOTAL FUNDS	713,933	(7,719)	706,213

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	277,956	(288,111)	2,436	(7,719)
	277,956	(288,111)	2,436	(7,719)
TOTAL FUNDS	277,956	(288,111)	2,436	(7,719)

COMPARATIVE MOVEMENT IN FUNDS FOR 2022:

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	293,696	(19,853)	273,843
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
	<u>598,543</u>	<u>(19,853)</u>	<u>578,694</u>
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
	<u>135,239</u>	<u>-</u>	<u>135,239</u>
TOTAL FUNDS	<u>733,782</u>	<u>(19,853)</u>	<u>713,933</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	<u>167,207</u>	<u>(187,057)</u>	<u>(97)</u>	<u>(19,850)</u>
	167,207	(187,057)	(97)	(19,850)
TOTAL FUNDS	<u>167,207</u>	<u>(187,057)</u>	<u>(97)</u>	<u>(19,850)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

COMPARATIVE MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	358,264	(64,568)	293,696
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
	<u>663,111</u>	<u>(64,568)</u>	<u>598,543</u>
Restricted funds			
Rolling Fund	15,430	-	15,430
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Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
	<u>135,239</u>	<u>-</u>	<u>135,239</u>
TOTAL FUNDS	<u>798,350</u>	<u>(64,568)</u>	<u>733,782</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	<u>79,892</u>	<u>(144,460)</u>	<u>-</u>	<u>(64,568)</u>
	79,892	(144,460)	-	(64,568)
TOTAL FUNDS	<u>79,892</u>	<u>(144,460)</u>	<u>-</u>	<u>(64,568)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

10. DESCRIPTION OF FUNDS

Rolling Fund: - To provide repayable loans, interest free, to Groups within the County for major projects.

Presidents Fund: - A fund to be distributed at the discretion of the County Lead Volunteer for the benefit of Scouting in Cheshire.

Leverhulme Fund: - To provide grants to Scouts for adventurous activities.

Ernest Mather Fund: - A donation received towards the cost of a New Training & Residential Block at Forest Camp Cheshire.

Building Fund: - Monies set aside by the County for the development of its campsites. This fund provided monies for the original acquisition of Forest Camp Cheshire of £84,173.

International Fund: - Monies set aside by the County for the funding of International Scouting events.

County Activity Fund: - Monies set aside by the County for the funding of large Activities within the County.

Campsite Development Fund: - Monies set aside by the County to fund the Development of its Campsites.

Development of Scouting in Cheshire: - Grants received to fund the employment of a Development Officer to promote an increase in Scouting membership within the County.

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Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Cheshire County Scout Council

Cheshire County Scout Council

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

The objectives of the Scout Council are as a unit of the Scout Association.

The Aim of The Scout Association is to provide the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Cheshire Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year will be one to remember - and this time, for all the right reasons.

We're proud to report we saw the biggest increase in youth membership in eighty years this year.

We relaunched Cheshire Hike in the Spring with record numbers taking part, and hosted our "out of this world" International Jamboree this Summer, with over four and a half thousand Scouts and Guides attending from around the world.

Over 400 Scouts and Explorers were awarded Top Awards at Celebrating Success this Autumn. Leaders too were recognised, with a special award being made by the High Sheriff of Cheshire to the adult volunteers who organised Chamboree.

Since the launch of Squirrels for 4-6 year-olds in September last year, we already have over 100 Squirrels across 9 Dreys, with 4 more opening in the New Year.

Cheshire Scouts are resurging after the setbacks of the pandemic. We couldn't have achieved all this without the incredible efforts of our amazing volunteer team across Cheshire, committed to a single shared goal: to help more young people gain skills for life. That's our 'north star,' and we succeed when we never lose sight of it.

Financially, we have been investing in the programme and our campsites, to ensure that we can support young people and adult volunteers to get active and engaged again post pandemic, ensuring we are offering accessible, engaging and safe activities across the county.

The task ahead is to return to pre-pandemic membership levels, and welcome in the 1,700 young people on our waiting lists. The key to this, as ever, is to attract more adult volunteers. But even more important is improving our volunteering experience - making volunteering easier and more enjoyable for everyone, and giving a warmer welcome.

We've bounced back from the pandemic, providing skills for life for hundreds more young people.

Report of the Trustees

FINANCIAL REVIEW

Reserves policy

The Trustees continually review the Charity's Reserves along with its income & expenditure throughout the Scouting year. It endeavours to keep them at a level necessary for future capital commitments, ongoing working capital requirements, investments or grants to further develop the charity, to cover unforeseen shortfalls in budgets and to keep assets and activity centres in good working order.

These policies have given Cheshire a sound financial base allowing Cheshire to on necessary task of concentrate delivering an attractive and robust programme for Scouts in Cheshire.

General Reserves
comprise :-

	£
Balance at 31 December 2022	273,843
Less	
Funds considered by the Charity Commissioners as not available as they have been spent on Operating Assets (per accounts)	(100,639)
Available Funds	173,204
Designated Reserves as per accounts :-	<u>304,847</u>
Restricted Reserves as per accounts :-	<u>135,239</u>

Designated reserves are set aside for specific requirements of the County for future activities & capital funding. Whilst Restricted reserves are used in accordance with the Donors restrictions.

The Trustees have also in mind the additional costs relating to Activity Centre Activities .

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of the Scout Association. They consist of a Royal Charter , which in turn gives authority to the Bye Laws of the Association and The Policy , Organisation and Rules of The Scout Association.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy , Organisation and Rules of the Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511356

Principal address

Asher House
Barsbank Lane
Lymm
Warrington
Cheshire
WA13 0ED

Cheshire County Scout Council

Report of the Trustees

Trustees

Mr P L Mather Chairperson
Mr D Hopley County Commissioner Appointed 01.02.2021
Mr E G Appleton Treasurer (resigned 08.06.2021)
Mr L W Thornton Appointed 08.06.2021
Mr N Flatman
Mr G Phillips County Commissioner (Resigned 31.1.21)
Mrs V Thomason
Mrs J Williamson Secretary
Mr M Shiels (Resigned 08.06.21)
Mr D Metcalfe
Mr P Cox
Mr J Duley
Mr A D Dodd
Mr J Bennett appointed 08.06.21
Miss L Dyer appointed 08.06.21
Mr A Little appointed 08.06.21
Miss D Moseley appointed 08.06.21
Mr G Proctor appointed 08.06.21
Mr M Rollinson appointed 08.06.21
Mr J Vickery appointed 08.06.21
Miss E Vickers appointed 08.06.21

Independent Examiner

Naveed Ahmad BA(hons) FCCA ACA
HGA Accountants & Financial
Consultants Ltd
t/a Chittenden Horley - Chartered
Accountants
Hyde Park House
Cartwright Street
Hyde
Sk14 4EH

Approved by order of the board of trustees on 13 June 2023 and signed on its behalf by:



Mr P L Mather - Chairperson & Trustee

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 now been withdrawn.

I understand that this has been done in order for financial statements 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.

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 charity 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.

Chittenden Horley

Naveed Ahmad BA (hons) FCCA ACA

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde
SK14 4EH

13th June 2023

Cheshire County Scout Council
Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,942	-	10,942	793
Charitable activities					
Campsites		77,372	-	77,372	42,742
Training		-	-	-	-
Duke of Edinburgh Awards		4,771	-	4,771	3,139
Cheshire Hike		6,975	-	6,975	-
Investment income	2	119	-	119	98
Membership Fees		25,443	-	25,443	33,119
Total		<u>167,207</u>	<u>-</u>	<u>167,207</u>	<u>79,892</u>
EXPENDITURE ON					
Charitable activities					
General		-	-	-	-
Campsites		92,606	-	92,606	71,171
Chamboree		12,862	-	12,862	-
Other Scouting Activities		35,818	-	35,818	44,495
Training		5,106	-	5,106	1,550
Duke of Edinburgh and Higher Awards		6,218	-	6,218	5,463
Cheshire Hike		5,870	-	15,870	486
Group Computer Systems OSM		18,576	-	18,576	21,295
Total		<u>187,057</u>	<u>-</u>	<u>187,057</u>	<u>144,460</u>
Net gains/(losses) on investments		(97)	-	(97)	-
NET INCOME/ (EXPENDITURE)		<u>(19,850)</u>	<u>-</u>	<u>(19,850)</u>	<u>(64,568)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		598,543	135,239	733,782	798,350
TOTAL FUNDS CARRIED FORWARD		<u><u>578,693</u></u>	<u><u>135,239</u></u>	<u><u>713,932</u></u>	<u><u>733,782</u></u>

The notes form part of these financial statements

Cheshire County Scout Council

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	4	100,639	-	100,639	84,173
Investments	5	19,668	-	19,668	19,765
		<u>120,306</u>	<u>-</u>	<u>120,306</u>	<u>103,938</u>
CURRENT ASSETS					
Debtors	6	20,450	-	20,450	80,097
Cash at bank		523,866	135,239	659,105	636,177
		<u>544,316</u>	<u>135,239</u>	<u>679,555</u>	<u>716,216</u>
CREDITORS					
Amounts falling due within one year	7	(85,929)	-	(85,929)	(85,929)
		<u>458,387</u>	<u>135,239</u>	<u>593,626</u>	<u>630,345</u>
NET CURRENT ASSETS					
		<u>578,693</u>	<u>135,239</u>	<u>713,932</u>	<u>734,283</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>578,693</u>	<u>135,239</u>	<u>713,932</u>	<u>734,283</u>
NET ASSETS					
		<u>578,693</u>	<u>135,239</u>	<u>713,932</u>	<u>734,283</u>
FUNDS	8				
Unrestricted funds:					
General fund				273,847	293,696
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,487	8,487
Campsite Development				47,256	47,256
				<u>578,694</u>	<u>598,543</u>
Restricted funds:					
Rolling Fund				15,430	15,430
Leverhulme Fund				4,489	4,489
Presidents Fund				3,499	3,499
Ernest Mather Fund				111,821	111,821
Cheshire Freemasons Fund				-	-
				<u>135,239</u>	<u>135,239</u>
TOTAL FUNDS				<u>713,933</u>	<u>733,782</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 June 2023 and were signed on its behalf by:



Mr L W Thornton - Treasurer & Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2022

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided on Activity Equipment at 10% straight line on the Climbing Wall and 20% straight line on the Zip Wire and associated activities.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	119	98

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2022	84,173	75,733	3,000	162,906
Additions for the year	-	18,295	-	18,295
31 December 2022	<u>84,173</u>	<u>75,733</u>	<u>3,000</u>	<u>181,202</u>
DEPRECIATION				
At 1 January 2022	-	75,733	3,000	75,733
Charge for year	-	1,829	-	-
At 31 December 2022	<u>-</u>	<u>77,562</u>	<u>3,000</u>	<u>80,562</u>
NET BOOK VALUE				
At 31 December 2022	<u>84,173</u>	<u>16,465</u>	<u>-</u>	<u>100,639</u>
At 31 December 2021	<u>84,173</u>	<u>-</u>	<u>-</u>	<u>84,173</u>

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	21,961
Revaluations	(97)
At 31 December 2022	<u>19,668</u>
NET BOOK VALUE	
At 31 December 2021	<u>21,961</u>
At 31 December 2022	<u>19,668</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Prepayments and accrued income	20,450	35,588

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	85,929	113,374

8. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	293,696	(19,853)	273,843
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
	598,543	(19,853)	578,694
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
	135,239	-	135,239
TOTAL FUNDS	733,782	(19,853)	713,933

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	167,207	(187,057)	(97)	(19,850)
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TOTAL FUNDS	167,207	(187,057)	(97)	(19,850)

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for the Year Ended 31 December 2022

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	79,892	(144,460)	-	(64,568)
TOTAL FUNDS	<u>79,892</u>	<u>(144,460)</u>	<u>-</u>	<u>(64,568)</u>

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been an unprecedented year and had underlined that Scouting is more important now than ever before to give young people a sense of connection and belonging , to develop #SkillsForLife.

During this period we've been focusing on four key areas :-

- 1 Delivering a great program for our young people - digital and blended
- 2 Recruiting & Motivating Adult Volunteers
- 3 Funding Scouting
- 4 Keeping Everyone Safe

We shouldn't underestimate the financial impact on local Scouting and Cheshire County ; the suspension of face-to-face Scouting meant an immediate curtailing of expenditure , temporary closure of our Activity Centers , the furloughing of staff and there will undoubtedly be more challenging decisions ahead . However , with the retail , hospitality and leisure grants , furlough scheme , recovery fund , plus other local external funding . such as Cheshire Community Foundation ; Scouting in Cheshire has been well supported throughout the pandemic.

Report of the Trustees

FINANCIAL REVIEW

Reserves policy

The Trustees continually review the Charity's Reserves along with its income & expenditure throughout the Scouting year. It endeavors to keep them at a level necessary for future capital commitments, ongoing working capital requirements, investments or grants to further develop the charity, to cover unforeseen shortfalls in budgets and to keep assets and activity centres in good working order.

These policies have given Cheshire a sound financial base allowing Cheshire to concentrate delivering an attractive and robust program for Scouts in Cheshire. on necessary task of

General Reserves
comprise :-

	£
Balance at 31 December 2021	293,638
Less	
Funds considered by the Charity Commissioners as not available as they have been spent on Operating Assets (per accounts)	(84,173)
Available Funds	209,465
Designated Reserves as per accounts :-	<u>304,847</u>
Restricted Reserves as per accounts :-	<u>135,239</u>

Designated reserves are set aside for specific requirements of the County for future activities & capital funding. Restricted reserves are used in accordance with the Donors restrictions.

The Trustees have also in mind the additional costs relating to Activity Centre Activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of the Scout Association. They consist of a Royal Charter , which in turn gives authority to the Bye Laws of the Association and The Policy , Organisation and Rules of The Scout Association.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy , Organisation and Rules of the Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

511356

Principal address

Asher House
Barsbank Lane
Lymm
Warrington
Cheshire
WA13 0ED

Cheshire County Scout Council

Report of the Trustees

Trustees

Mr P L Mather Chairperson
Mr D Hopley County Commissioner Appointed 01.02.2021
Mr E G Appleton Treasurer (resigned 08.06.2021)
Mr L W Thornton Appointed 08.06.2021
Mr N Flatman
Mr G Phillips County Commissioner (Resigned 31.1.21)
Mrs V Thomason
Mrs J Williamson Secretary
Mr M Shiels (Resigned 08.06.21)
Mr D Metcalfe
Mr P Cox
Mr J Duley
Mr A D Dodd
Mr J Bennett appointed 08.06.21
Miss L Dyer appointed 08.06.21
Mr A Little appointed 08.06.21
Miss D Moseley appointed 08.06.21
Mr G Proctor appointed 08.06.21
Mr M Rollinson appointed 08.06.21
Mr J Vickery appointed 08.06.21
Miss E Vickers appointed 08.06.21

Independent Examiner -

Naveed Ahmad BA(hons) FCCA ACA
HGA Accountants & Financial
Consultants Ltd
t/a Chittenden Horley - Chartered
Accountants
Hyde Park House
Cartwright Street
Hyde
Sk14 4EH

Approved by order of the board of trustees on 13 June 2023 and signed on its behalf by:



Mr P L Mather - Chairperson & Trustee

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 now been withdrawn.

I understand that this has been done in order for financial statements 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.

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 charity 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.

Chittenden Horley

Naveed Ahmad BA (hons) FCCA ACA

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants
Hyde Park House
Cartwright Street
Hyde
SK14 4EH

13th June 2023

**Statement of Financial Activities
for the Year Ended 31 December 2021**

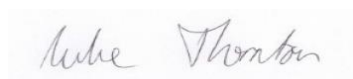
	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		793	-	793	36,964
Charitable activities					
Campsites		42,742	-	42,742	29,937
Training		-	-	-	1,500
Duke of Edinburgh Awards		3,139	-	3,139	1,953
Cheshire Hike		-	-	-	-
Investment income	2	98	-	98	844
Membership Fees		33,119	-	33,119	83,092
Total		79,892	-	79,892	154,290
EXPENDITURE ON					
Charitable activities					
General		-	-	-	2,000
Campsites		71,171	-	71,171	93,840
International		-	-	-	2,328
Other Scouting Activities		44,495	-	44,495	39,659
Training		1,550	-	1,550	1,268
Duke of Edinburgh and Higher Awards		5,463	-	5,463	3,734
Cheshire Hike		486	-	486	-
Group Computer Systems OSM		21,295	-	21,295	19,737
Total		144,460	-	144,460	162,566
Net gains/(losses) on investments		-	-	-	(2,196)
NET INCOME/ (EXPENDITURE)		(64,568)	-	(64,568)	(10,472)
RECONCILIATION OF FUNDS					
Total funds brought forward		663,111	135,239	798,350	808,822
TOTAL FUNDS CARRIED FORWARD		598,543	135,239	733,782	798,350

Cheshire County Scout Council

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	4	84,173	-	84,173	90,559
Investments	5	19,765	-	19,765	19,765
		<u>103,938</u>	<u>-</u>	<u>103,938</u>	<u>110,324</u>
CURRENT ASSETS					
Debtors	6	80,097	-	80,097	35,588
Cash at bank		500,938	135,239	636,177	738,851
		<u>581,035</u>	<u>135,239</u>	<u>716,216</u>	<u>774,439</u>
CREDITORS					
Amounts falling due within one year	7	(85,929)	-	(85,929)	(86,413)
		<u>495,106</u>	<u>135,239</u>	<u>630,345</u>	<u>688,026</u>
NET CURRENT ASSETS					
		<u>599,044</u>	<u>135,239</u>	<u>734,283</u>	<u>798,350</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>599,044</u>	<u>135,239</u>	<u>734,283</u>	<u>798,350</u>
NET ASSETS					
		<u>599,044</u>	<u>135,239</u>	<u>734,283</u>	<u>798,350</u>
FUNDS	8				
Unrestricted funds:					
General fund				293,696	358,264
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,487	8,487
Campsite Development				47,256	47,256
				<u>598,543</u>	<u>663,111</u>
Restricted funds:					
Rolling Fund				15,430	15,430
Leverhulme Fund				4,489	4,489
Presidents Fund				3,499	3,499
Ernest Mather Fund				111,821	111,821
Cheshire Freemasons Fund				-	-
				<u>135,239</u>	<u>135,239</u>
TOTAL FUNDS				<u>733,782</u>	<u>798,350</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2022 and were signed on its behalf by:



Mr L W Thornton - Treasurer & Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2021

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided on Activity Equipment at 10% straight line on the Climbing Wall and 20% straight line on the Zip Wire and associated activities.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	98	844

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2021 and 31 December 2021	84,173	75,733	3,000	162,906
DEPRECIATION				
At 1 January 2021	-	69,347	3,000	72,347
Charge for year	-	6,386	-	6,386
At 31 December 2021	-	75,733	3,000	75,733
NET BOOK VALUE				
At 31 December 2021	84,173	-	-	84,173
At 31 December 2020	84,173	6,386	-	90,559

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	19,765
Revaluations	-
At 31 December 2020	19,765
NET BOOK VALUE	
At 31 December 2021	21,961
At 31 December 2020	21,961

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Prepayments and accrued income	80,097	35,588

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	85,929	86,413

8. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	358,264	(64,568)	293,696
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	8,487	-	8,487
Campsite Development	47,256	-	47,256
	663,111	(64,568)	598,543
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	-	-	-
	135,239	-	135,239
TOTAL FUNDS	798,350	(64,568)	733,782

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	79,892	(144,460)	-	(64,568)
	79,892	(144,460)	-	(64,568)
TOTAL FUNDS	79,892	(144,460)	-	(64,568)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	362,880	(4,616)	358,264
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	10,815	(2,328)	8,487
Campsite Development	47,256	-	47,256
	<u>670,055</u>	<u>(6,944)</u>	<u>663,111</u>
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	<u>3,528</u>	<u>(3,528)</u>	<u>-</u>
	<u>138,767</u>	<u>(3,528)</u>	<u>135,239</u>
	808,822	(10,472)	798,350
TOTAL FUNDS	<u>362,880</u>	<u>(4,616)</u>	<u>358,264</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	154,290	(156,710)	(2,196)	(4,616)
International Fund	-	(2,328)	-	(2,328)
	<u>154,290</u>	<u>(159,038)</u>	<u>(2,196)</u>	<u>(6,944)</u>
Restricted funds				
Cheshire Freemasons Fund	-	(3,528)	-	(3,528)
	<u>-</u>	<u>(3,528)</u>	<u>-</u>	<u>(3,528)</u>
TOTAL FUNDS	<u>154,290</u>	<u>(162,566)</u>	<u>(2,196)</u>	<u>(10,472)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

10. DESCRIPTION OF FUNDS

Rolling Fund :- To provide repayable loans , interest free, to Groups within the County for major projects.

Presidents Fund :- A fund to be distributed at the discretion of the County Commissioner for the benefit of Scouting in Cheshire.

Leverhulme Fund :- To provide grants to Scouts for adventurous activities.

Ernest Mather Fund :- A donation received towards the cost of a New Training & Residential Block at Forest Camp Cheshire..

Building Fund :- Monies set aside by the County for the development of its campsites. This fund provided monies for the original acquisition of Forest Camp Cheshire of £84,173.

International Fund :- Monies set aside by the County for the funding of International Scouting events.

County Activity Fund :- Monies set aside by the County for the funding of large Activities within the County.

Campsite Development Fund :- Monies set aside by the County to fund the Development of its Campsites..

Development of Scouting in Cheshire :- Grants received to fund the employment of a Development Officer to promote an increase in Scouting membership within the County.

Cheshire Freemasons Fund :- Donation received for the refurbishment of Lakeview at Forest Camp and Scouting in Cheshire.

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Cheshire County Scout Council

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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

The objectives of the Scout Council are as a unit of the Scout Association.

The Aim of The Scout Association is to provide the development of young people in achieving their full physical , intellectual , social and spiritual potentials , as individuals , as responsible citizens and as members of their local, national and international communities . The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training , based on the Scout Promise and Law and guided by adult leadership.

Cheshire Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities . They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices , undertake new and challenging activities , and they live their Scout Promise .

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been an unprecedented year and had underlined that Scouting is more important now than ever before to give young people a sense of connection and belonging , to develop #SkillsForLife.

During this period we've been focussing on four key areas :-

- 1 Delivering a great programme for our young people - digital and blended
- 2 Recruiting & Motivating Adult Volunteers
- 3 Funding Scouting
- 4 Keeping Everyone Safe

We shouldn't underestimate the financial impact on local Scouting and Cheshire County ; the suspension of face-to-face Scouting meant an immediate curtailing of expenditure , temporary closure of our Activity Centres , the furloughing of staff and there will undoubtedly be more challenging decisions ahead . However , with the retail , hospitality and leisure grants , furlough scheme , recovery fund , plus other local external funding , such as Cheshire Community Foundation ; Scouting in Cheshire has been well supported throughout the pandemic.

Report of the Trustees

FINANCIAL REVIEW

Reserves policy

The Trustees continually review the Counties Reserves along with its income & expenditure throughout the Scouting year. It endeavours to keep them at a level necessary for:-

- 1 Future Capital Commitments
- 2 On-going demands for scouting activities
- 3 Grants from Designated funds for Loans/Adventurous activities/International funding for Jamborees
- 4 Adventure activities to keep up with the demand of modern scouting
- 5 Funding of Scouting activities and to take account of potential needs in response to the COVID-19 crisis affect the written comments and future policy & thoughts
- 6 Reserves to cover non budgeted expenditure
- 7 Keeping our assets in good working order and bringing them up to current standards required by scouting demands. Investment in equipment & facilities to meet current legislation
- 8 Funding new Capital projects

These policies have given Cheshire a sound financial base allowing Cheshire to concentrate on necessary task of delivering an attractive and robust programme for Scouts in Cheshire.

General Reserves
comprise :-

	£
Balance at 31 December 2020	358264
Less	
Funds considered by the Charity Commissioners as not available as they have been spent on Operating Assets (per accounts)	(90559)
Available Funds	267705
Designated Reserves as per accounts :-	<u>304847</u>
Restricted Reserves as per accounts :-	<u>135239</u>

Designated reserves are set aside for specific requirements of the County for future activities & capital funding. Whilst Restricted reserves are used in accordance with the Donors restrictions.

The Trustees have also in mind the additional costs relating to Activity Centre Activities .

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The County's governing documents are those of the Scout Association. They consist of a Royal Charter , which in turn gives authority to the Bye Laws of the Association and The Policy , Organisation and Rules of The Scout Association.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy , Organisation and Rules of the Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
511356

Principal address
Asher House
Barsbank Lane
Lymm
Warrington
Cheshire
WA13 0ED

Cheshire County Scout Council

Report of the Trustees

Trustees

Mr P L Mather Chairman

Mr D Hopley County Commissioner Appointed 01.02.2021

Mr E G Appleton Treasurer

Mr N Flatman

Mr G Phillips County Commissioner (resigned 31.1.21)

Mrs V Thomason

Mrs J Williamson Secretary

Mr M Shiels

Mr D Metcalfe

Mr P Cox

Mr J Duley

Mr A D Dodd

Independent Examiner

Andrew Ellis

FCA

Axel Chartered Accountants

12 Princess Street

Knutsford

Cheshire

W A16 6DD

Approved by order of the board of trustees on 11 May 2021 and signed on its behalf by:

Mr P L Mather - Trustee

Independent Examiner's Report to the Trustees of
Cheshire County Scout Council

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

I report to the charity trustees on my examination of the accounts of Cheshire County Scout Council (the Trust) for the year ended 31 December 2020.

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.

Andrew Ellis
FCA
Axel Chartered Accountants
12 Princess Street
Knutsford
Cheshire
WA16 6DD

2 June 2021

Cheshire County Scout Council

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		36,964	-	36,964	3,639
Charitable activities					
Campsites		29,937	-	29,937	209,039
Training		1,500	-	1,500	2,356
Duke of Edinburgh Awards		1,953	-	1,953	4,944
Cheshire Hike		-	-	-	7,539
Investment income	2	844	-	844	1,524
Membership Fees		83,092	-	83,092	79,290
Total		154,290	-	154,290	308,331
EXPENDITURE ON					
Charitable activities					
General		2,000	-	2,000	2,000
Campsites		93,840	-	93,840	211,950
International		2,328	-	2,328	-
Other Scouting Activities		39,659	-	39,659	50,875
Training		1,268	-	1,268	6,754
Duke of Edinburgh Awards		3,734	-	3,734	4,911
Cheshire Hike		-	-	-	9,616
Grants		-	-	-	3,000
World Scout Jamboree 2019		-	-	-	15,262
Development of Scouting in Cheshire		-	-	-	(7,000)
Group Computer Systems OSM		16,209	3,528	19,737	12,384
Total		159,038	3,528	162,566	309,752
Net gains/(losses) on investments		(2,196)	-	(2,196)	(462)
NET INCOME/(EXPENDITURE)		(6,944)	(3,528)	(10,472)	(1,883)
RECONCILIATION OF FUNDS					
Total funds brought forward		670,055	138,767	808,822	810,705
TOTAL FUNDS CARRIED FORWARD		663,111	135,239	798,350	808,822

The notes form part of these financial statements

Cheshire County Scout Council

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	4	90,559	-	90,559	95,373
Investments	5	19,765	-	19,765	21,961
		<u>110,324</u>	<u>-</u>	<u>110,324</u>	<u>117,334</u>
CURRENT ASSETS					
Debtors	6	35,588	-	35,588	47,007
Cash at bank		603,612	135,239	738,851	727,859
		<u>639,200</u>	<u>135,239</u>	<u>774,439</u>	<u>774,866</u>
CREDITORS					
Amounts falling due within one year	7	(86,413)	-	(86,413)	(83,378)
		<u>552,787</u>	<u>135,239</u>	<u>688,026</u>	<u>691,488</u>
NET CURRENT ASSETS					
		<u>552,787</u>	<u>135,239</u>	<u>688,026</u>	<u>691,488</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>663,111</u>	<u>135,239</u>	<u>798,350</u>	<u>808,822</u>
NET ASSETS		<u>663,111</u>	<u>135,239</u>	<u>798,350</u>	<u>808,822</u>
FUNDS	8				
Unrestricted funds:					
General fund				358,264	362,880
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,487	10,815
Campsite Development				47,256	47,256
				<u>663,111</u>	<u>670,055</u>
Restricted funds:					
Rolling Fund				15,430	15,430
Leverhulme Fund				4,489	4,489
Presidents Fund				3,499	3,499
Ernest Mather Fund				111,821	111,821
Cheshire Freemasons Fund				-	3,528
				<u>135,239</u>	<u>138,767</u>
TOTAL FUNDS				<u>798,350</u>	<u>808,822</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2021 and were signed on its behalf by:

Mr E G Appleton - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided on Activity Equipment at 10% straight line on the Climbing Wall and 20% straight line on the Zip Wire and associated activities.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	844	1,524
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2020 and 31 December 2020	84,173	75,733	3,000	162,906
DEPRECIATION				
At 1 January 2020	-	64,533	3,000	67,533
Charge for year	-	4,814	-	4,814
At 31 December 2020	-	69,347	3,000	72,347
NET BOOK VALUE				
At 31 December 2020	84,173	6,386	-	90,559
At 31 December 2019	84,173	11,200	-	95,373

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	21,961
Revaluations	(2,196)
At 31 December 2020	19,765
NET BOOK VALUE	
At 31 December 2020	19,765
At 31 December 2019	21,961

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Prepayments and accrued income	35,588	47,007

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	86,413	83,378

8. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	362,880	(4,616)	358,264
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	10,815	(2,328)	8,487
Campsite Development	47,256	-	47,256
	670,055	(6,944)	663,111
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	3,528	(3,528)	-
	138,767	(3,528)	135,239
TOTAL FUNDS	808,822	(10,472)	798,350

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	154,290	(156,710)	(2,196)	(4,616)
International Fund	-	(2,328)	-	(2,328)
	154,290	(159,038)	(2,196)	(6,944)
Restricted funds				
Cheshire Freemasons Fund	-	(3,528)	-	(3,528)
TOTAL FUNDS	154,290	(162,566)	(2,196)	(10,472)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	345,179	17,701	362,880
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	18,015	(7,200)	10,815
Campsite Development	47,256	-	47,256
	<u>659,554</u>	<u>10,501</u>	<u>670,055</u>
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	15,912	(12,384)	3,528
	<u>151,151</u>	<u>(12,384)</u>	<u>138,767</u>
TOTAL FUNDS	<u><u>810,705</u></u>	<u><u>(1,883)</u></u>	<u><u>808,822</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	308,331	(290,168)	(462)	17,701
International Fund	-	(7,200)	-	(7,200)
	<u>308,331</u>	<u>(297,368)</u>	<u>(462)</u>	<u>10,501</u>
Restricted funds				
Cheshire Freemasons Fund	-	(12,384)	-	(12,384)
	<u>-</u>	<u>(12,384)</u>	<u>-</u>	<u>(12,384)</u>
TOTAL FUNDS	<u><u>308,331</u></u>	<u><u>(309,752)</u></u>	<u><u>(462)</u></u>	<u><u>(1,883)</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	345,179	13,085	358,264
Building Fund	194,696	-	194,696
County Activity Fund	54,408	-	54,408
International Fund	18,015	(9,528)	8,487
Campsite Development	47,256	-	47,256
	<u>659,554</u>	<u>3,557</u>	<u>663,111</u>
Restricted funds			
Rolling Fund	15,430	-	15,430
Leverhulme Fund	4,489	-	4,489
Presidents Fund	3,499	-	3,499
Ernest Mather Fund	111,821	-	111,821
Cheshire Freemasons Fund	15,912	(15,912)	-
	<u>151,151</u>	<u>(15,912)</u>	<u>135,239</u>
TOTAL FUNDS	<u><u>810,705</u></u>	<u><u>(12,355)</u></u>	<u><u>798,350</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	462,621	(446,878)	(2,658)	13,085
International Fund	-	(9,528)	-	(9,528)
	<u>462,621</u>	<u>(456,406)</u>	<u>(2,658)</u>	<u>3,557</u>
Restricted funds				
Cheshire Freemasons Fund	-	(15,912)	-	(15,912)
TOTAL FUNDS	<u><u>462,621</u></u>	<u><u>(472,318)</u></u>	<u><u>(2,658)</u></u>	<u><u>(12,355)</u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

10. DESCRIPTION OF FUNDS

Rolling Fund :- To provide repayable loans , interest free, to Groups within the County for major projects.

Presidents Fund :- A fund to be distributed at the discretion of the County Commissioner for the benefit of Scouting in Cheshire.

Leverhulme Fund :- To provide grants to Scouts for adventurous activities.

Ernest Mather Fund :- A donation received towards the cost of a New Training & Residential Block at Forest Camp Cheshire.

Building Fund :- Monies set aside by the County for the development of its campsites. This fund provided monies for the original acquisition of Forest Camp Cheshire of £84,173.

International Fund :- Monies set aside by the County for the funding of International Scouting events.

County Activity Fund :- Monies set aside by the County for the funding of large Activities within the County.

Campsite Development Fund :- Monies set aside by the County to fund the Development of its Campsites.

Development of Scouting in Cheshire :- Grants received to fund the employment of a Development Officer to promote an increase in Scouting membership within the County.

Cheshire Freemasons Fund :- Donation received for the refurbishment of Lakeview at Forest Camp and Scouting in Cheshire.