

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

WA16 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<b>154,290</b>	<b>-</b>	<b>154,290</b>	<b>308,331</b>
<b>EXPENDITURE ON</b>					
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
<b>Total</b>		<b>159,038</b>	<b>3,528</b>	<b>162,566</b>	<b>309,752</b>
Net gains/(losses) on investments		(2,196)	-	(2,196)	(462)
<b>NET INCOME/(EXPENDITURE)</b>		<b>(6,944)</b>	<b>(3,528)</b>	<b>(10,472)</b>	<b>(1,883)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		670,055	138,767	808,822	810,705
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>663,111</b>	<b>135,239</b>	<b>798,350</b>	<b>808,822</b>

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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>552,787</u>	<u>135,239</u>	<u>688,026</u>	<u>691,488</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>663,111</u>	<u>135,239</u>	<u>798,350</u>	<u>808,822</u>
<b>NET ASSETS</b>					
		<u>663,111</u>	<u>135,239</u>	<u>798,350</u>	<u>808,822</u>
<b>FUNDS</b>					
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>
<b>TOTAL FUNDS</b>					
				<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



## 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>844</u>	<u>1,524</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 £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	84,173	75,733	3,000	162,906
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>MARKET VALUE</b>	
At 1 January 2020	21,961
Revaluations	(2,196)
At 31 December 2020	19,765
<b>NET BOOK VALUE</b>	
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>
<b>TOTAL FUNDS</b>	<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>
<b>TOTAL FUNDS</b>	<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>
<b>TOTAL FUNDS</b>	<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)
	<u>-</u>	<u>(15,912)</u>	<u>-</u>	<u>(15,912)</u>
<b>TOTAL FUNDS</b>	<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.