

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Cheshire County Scout Council

Contents of the Financial Statements
for the Year Ended 31 December 2021

	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 2021. 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 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**

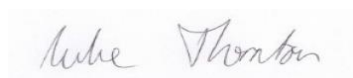
	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		793	-	793	36,964
Charitable activities					
Campsites		42,742	-	42,742	29,937
Training		-	-	-	1,500
Duke of Edinburgh Awards		3,139	-	3,139	1,953
Cheshire 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
	<u>98</u>	<u>844</u>

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.