

REGISTERED CHARITY NUMBER: 511356

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024 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 2024. 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**

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.

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

	£
Balance at 31 December 2024	258,139
Less funds considered by the Charities Commissioners as not available as they have been spent on Operating Assets (per accounts)	(110,463)
Available Funds	147,676
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.

**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 31<sup>st</sup> 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

9<sup>th</sup> 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 £
<b>Income and Endowments from</b>				
Donations and Legacies	7,000	-	7,000	17,766
<b>Charitable Activities</b>				
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
<b>Total</b>	<b>308,041</b>	<b>-</b>	<b>308,041</b>	<b>282,256</b>
	Unrestricted funds £	Restricted Funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>Expenditure on Charitable Activities</b>				
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
<b>Total</b>	<b>316,030</b>	<b>-</b>	<b>316,030</b>	<b>292,411</b>
Net gains/(losses) on investments	-	-	-	2,436
<b>NET INCOME/(EXPENDITURE)</b>	<b>(7,989)</b>	<b>-</b>	<b>(7,989)</b>	<b>(7,719)</b>
<b>Reconciliation of Funds</b>				
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 £
<b>Fixed Assets</b>					
Tangible Assets	4	110,463	-	110,463	114,208
Investments	5	22,103	-	22,103	22,103
<b>Total</b>		<b>132,566</b>	<b>-</b>	<b>132,566</b>	<b>136,311</b>
<b>Current Assets</b>					
Debtors	6	18,846	-	18,846	23,047
Cash at Bank		503,652	135,239	638,891	632,785
<b>Total</b>		<b>522,498</b>	<b>135,239</b>	<b>657,737</b>	<b>655,831</b>
<b>Creditors</b>					
Amounts falling due within one year	7	(92,078)	-	(92,078)	(85,929)
<b>Net Current Assets</b>		<b>430,420</b>	<b>135,239</b>	<b>565,659</b>	<b>569,902</b>
<b>Total Assets Less Current Liabilities</b>		<b>562,986</b>	<b>135,239</b>	<b>698,225</b>	<b>706,213</b>
<b>Net Assets</b>		<b>562,986</b>	<b>135,239</b>	<b>698,225</b>	<b>706,213</b>
<b>Funds</b>					
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
<b>Total</b>				<b>562,986</b>	<b>570,974</b>
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
<b>Total</b>				<b>135,239</b>	<b>135,239</b>
<b>Total Funds</b>				<b>698,225</b>	<b>706,213</b>

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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book Value</b>				
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
<b>Net Book Value</b>	
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 £
<b>Unrestricted Funds:</b>			
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
<b>Total</b>	<b>570,975</b>	<b>(7,989)</b>	<b>562,986</b>
<b>Restricted Funds:</b>			
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	-	-	-
<b>Total</b>	<b>135,239</b>	<b>-</b>	<b>135,239</b>
<b>Total Funds</b>	<b>706,214</b>	<b>(7,989)</b>	<b>698,225</b>

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)

<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted Funds:</b>			
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
<b>Total</b>	<b>578,694</b>	<b>(7,719)</b>	<b>570,975</b>
<b>Restricted Funds:</b>			
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	-	-	-
<b>Total</b>	<b>135,239</b>	<b>-</b>	<b>135,239</b>
<b>Total Funds</b>	<b>713,933</b>	<b>(7,719)</b>	<b>706,213</b>

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)
<b>TOTAL FUNDS</b>	<b>277,956</b>	<b>(288,111)</b>	<b>2,436</b>	<b>(7,719)</b>

#### 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