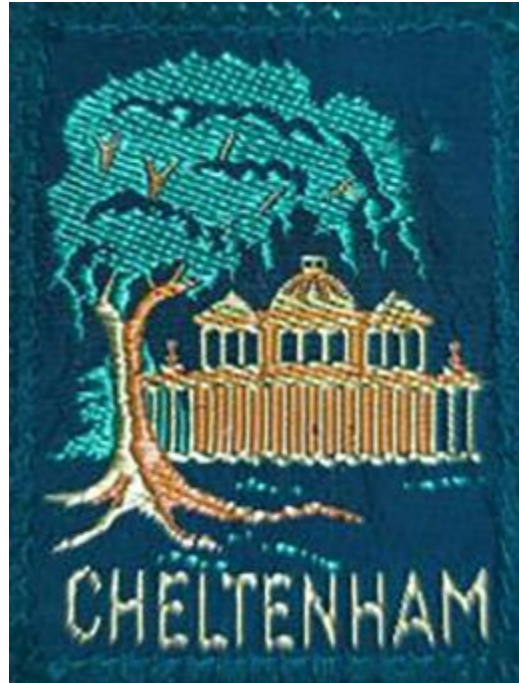


Cheltenham District Scout Council

Annual Report

2024-2025



Charity registration number: 1021577

Trustees' Annual Report for the year to 31 March 2025

Reference and Administrative details

Charity name	Cheltenham District Scout Council
Registered charity number	1021577
Charity's principal contact address	<p>6 Sappercombe Lane Charlton Kings Cheltenham Gloucestershire GL53 8LY</p> <p>Tel: 01242224874 Email: secretary@cheltenham-Scouts.org.uk Website: www.cheltenham-Scouts.org.uk</p>

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document (Royal Charter of 4 th January 1912)	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.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	See achievements and performance below.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	The Trustees have considered the Charity Commissioner's guidance on public benefit, including the guidance "public benefit running a charity" (PB2). The Trustees are of the view that, as all the activities of the Scout Council are directly or indirectly those of advancement of young people to give skills for life, they are therefore for the public benefit.

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District Lead Volunteer's Report

At the start of the year, Godfrey Tarling stepped down as District Lead Volunteer. After nine months of searching, Chris Brewster has been appointed as his successor. We also thank the Trustee Board for their diligent oversight and support during the interim.

Message from Chris

I am truly honoured to have recently been appointed as the Lead Volunteer for Cheltenham District Scouts. I began my Scouting with the 3rd Cheltenham as an 8 year old Cub quite a lot of years ago. For me it was the beginning of a very special journey through life. I went on to join Highbury Scouts where I met some outstanding Leaders who inspired me to get involved in all sorts of life defining activities and events. It was at Highbury where I was lucky enough to meet my wife Wendy and we have gone on sharing our Scouting and Guiding for the best part of fifty wonderful years.

I suppose many of you will be wondering what this new bloke will bring to Cheltenham District. Quite simply I want every child who chooses to join us to have access to wonderful and challenging adventures while working with outstanding adult Leaders. My role is to help and support all adults in our District deliver amazing programmes for our young people to enjoy and in doing so learn those important skills for life.

I have been so humbled by the welcome that I have had in these first few weeks, everyone has been so lovely and welcoming. I will carry on getting out and meeting as many of you as I can in the coming weeks so that together we can decide what sort of District support you need to help you deliver top quality Scouting

Youth Activities

Our young people enjoyed a year of full, adventurous programmes across all sections. Camping opportunities were available to everyone, with Acting District Lead Carole O'Donnell approving numerous nights away. She thanks the leaders for their dedication. Section activities offered excellent opportunities for growth and skill development.

Leadership

Cheltenham District has continued to operate due to the efforts of its leaders. This year presented challenges with the new membership system, but leaders have met these challenges and maintained the required standards of mandatory training. We thank all Cheltenham District members for their involvement. It has been a productive period of collaboration. The opportunities offered to young people are the result of members' contributions. We look forward to the coming year.

Other changes in the District Trustee Board and subcommittees

Peter Aylott from 7th Cheltenham has contributed to the Property and Equipment Sub-Committee and assisted on the Finance Sub-Committee. He will be stepping down at the AGM. His contributions and insights are acknowledged.

Pat Hopes has served as Interim Chair of the Property and Equipment Sub-Committee. Volunteers are invited to support this subcommittee.

Tom Harding from 45th Cheltenham Bethesda has joined the finance committee to represent the Groups.

District Youth Lead

During the year we appointed two more youth leads to work beside our District Youth Lead Dave Cronk. We welcome Dezzy Vaughan and Tom Bailey into those roles.

Recruitment Across the District

The greatest challenge for any District is trying to recruit new adult Leaders to work directly with children and young people. We also need more help on our District and Group Trustee Boards from adults who are happy to work behind the scenes to support us with governance and administrative duties. With most Scout Groups reporting huge waiting lists we clearly need to make adult recruitment a high priority. To this end we will be promoting Scouting to the wider community by attending events and by advertising what we do and what help we need more widely.

Chris Brewster

District Lead Volunteer - Cheltenham District Scouts

Diversity and Inclusion Report

This year has been quiet overall. The highlight was a Cheltenham Interfaith week in November 2024, which introduced attendees to various religions and leaders; I hope Scouting leaders arranged visits with faith leaders for their groups.



Looking ahead, Gilwell contacted me about adults interested in starting a specialist SEN Cub group as a satellite to an existing one—I am following up and will meet them soon. For International Peace Day on Sunday, 1st September, Cheltenham Interfaith and the Town Council planned activities centred on "Peace and Friendship" that align with our Scouting ethos.



I have also been approached by others asking about the possibility of having District wide ethnic and/or religious satellite groups who would meet maybe once a month to maintain some of their distinctiveness and be a District resource for some of the World and International badges. If you are interested, please contact me.

Wendy Binks

District Inclusion Lead

Squirrel Scout Report

Squirrels

The past year has been marked by a variety of engaging activities and events for the 1st Prestbury Squirrels. Both Squirrel dreys remain highly subscribed, and we have expanded our team by welcoming five additional members to support both sections.

Throughout the year, the Squirrels have consistently demonstrated their adventurous spirit and curiosity. Many participated in a summer family camp at 1st Royal Forrest, which included excursions such as a steam train ride, traditional campfires, and communal ice cream. In early 2025, we organised a "no parents" camp, where 13 Squirrels chose to spend the night at the scout hut, some earning their first "Nights Away" badge.

Other notable activities included participating in Shirehike, visiting helicopters during race week, and engaging in Squirrel Kayaking sessions.

It has been a privilege to award 12 Squirrels with their Chef Scout Acorn awards over the course of the year. We were also pleased to witness the launch of Shurdington's first Squirrel drey, and we anticipate further expansion across the district.

Looking ahead, preparations are underway for our Group summer camp, which will feature the Squirrels attending a two-night family camp alongside other sections. At the time of writing, arrangements are also being finalised for our inaugural Discover Day during Evolution weekend, which will see the participation of 10 Squirrels.

Chris Whisker

Section Leader – Squirrel Scouts, 1st Presbury

Beaver Scout Report



Our Beaver Colony at 1st Cheltenham Scout Group enjoyed a busy year with support from dedicated volunteers and a Young Leader. In 2024, we held two sleepovers—one in tents at Murray Hall, Gloucester, and one indoors at the church hall.

Activities included hikes, community projects, badge work, gardening, and watching Shrek The Musical with a backstage tour. We also attended the 2024 pantomime at The Everyman Theatre alongside other sections.

Thank you to the District for your support; we look forward to working together in 2025.



Steve, Becky, Tim, Tom, Alex, Meg, Claire, Florence and Lauren

1st Cheltenham Beaver Leadership Team

Cub Scout Report



The summer term began with a pack holiday at Cranham Scout Centre, where most of the science and cookery badge requirements were completed through various experiments and cooking activities. During the term, members participated in a circular walk over the south Cheltenham fields from Morrisons, navigating wet terrain. Additionally, they collected money and purchased items for the Cheltenham food bank. An international evening was held to explore national foods, scouting practices, and languages from Taiwan and Colombia, reflecting the pack's connections with these countries.

The summer camp took place at Biblins on the Wye and included outdoor activities, a hike to King Arthur's cave, and an overnight thunderstorm. In the autumn, members identified different tree species at park campus during an evening session. They also engaged in learning about

financial management through budgeting challenges and attended a performance of "Coming to England" at the Everyman theatre, which led to shadow puppet making and short story performances as part of the entertainer badge work.

November featured the annual night hike from Birdlip to the church hall, passing the A417 construction area and observing construction equipment at night. Cubs worked on the DIY badge by making scarf holders and participated in two church parades as well as the annual Christmas fundraiser to engage with the local congregation.

At the start of the new year, Sixers planned and led meetings focused on the Hobby badge. Activities included the chip shop challenge on Bath Road, with Big Fish receiving the certificate. Members constructed code beepers, learning the basics of this communication method. The group met with Warden Hill cubs for ten pin bowling, and hosted visits from Guinea Pigs and Dogs as part of the animal carer badge.

The pack holiday included participation in the Avon Scouts Cub Adventure day at Woodhouse Park. Staying indoors provided early access to some activities, exclusive use of the challenge course in the evening, and a private campfire. Regular activities continue at Leckhampton Hill for wide games, Park Campus for nature, wildlife, and photography, and Crickley Hill for orienteering tasters. Plans are in place for the next summer camp at Deer Park Girl Guides Centre.

Will Jenkins

Section Leader –45th Cheltenham (Bethesda) Cubs

Scouts Report

SCOUTS



Cheltenham is home to an incredible 14 active Scout Groups. Every one of these groups runs an exciting programme of camps, community work, outdoor adventures, and skill-building activities that bring the spirit of Scouting to life across Cheltenham. A glimpse across the district showing the diverse range of activities:

- Shurdington Scouts joined a Survival Skills Weekend, learning wild food sourcing and resilience.
- Swindon Village Scouts mastered water navigation during a Canal Weekend and hosted a Patrol Camp to practise leadership and survival.
- Multiple Cheltenham groups participated in Strategy at Cirencester Park, testing navigation, teamwork, and endurance.
- Swindon Village attended the Royal International Air Tattoo and The Essex International Jamboree, fostering global friendships.
- Scouts from several groups attended Cranham Skills Days for bushcraft, archery, and stream studies.
- Shurdington and Bethesda represented Cheltenham at County Air Camp, focusing on flight skills and enjoying a glider experience.
- Prestbury Scouts started the year with fire safety and outdoor skills, electronics workshops, and a Cyber Security Night.



- Swindon Village undertook Operation Bald Eagle—camp challenges to strengthen teamwork and navigation skills.
- JOTI
- Warden Hill visited Cheltenham East Fire Station for hands-on fire safety education.
- Swindon Village wrapped up with a Ninja Warrior UK-themed camp.



From essential survival skills to diving into new hobbies and from local hikes to international jamborees, scouting in Cheltenham offers something for everyone, made possible by our dedicated team of volunteer leaders, a huge thank you!

Louise Slee

Assistant District Lead Volunteers (Scouts)

14 - 25 Scouts Report

EXPLORERS network

This year, Network in Cheltenham began to re-establish itself with about a dozen recent Explorer graduates meeting fortnightly. With 100 Explorers across the district, there's promising potential for continued participation past age 18.



The past year offered numerous opportunities for 14-24 members, including trips to London, Scotland, Poland, Malvern, and more. Spring featured an adventurous London trip, an overnight on HMS Belfast, a Jack the Ripper tour, and a special investiture ceremony.



Summer included a joint high ropes event for 40 Explorers and a four-person team from Devil's Chimney and Black Sheep completing the demanding 10-day Explorer Belt expedition in southern Poland, later presenting their experiences in Scotland. Cheltenham now counts seven Explorer Belt awardees since 2014.

The year ended strongly with Adders winning the "Escape to the Country" challenge, successfully navigating tasks from Cheltenham to Malvern. Usual events like Strategy, The Beast, The Christmas Ball, and The Cotswold Marathon had strong turnout, with trophies won by Devil's Chimney and Network in the marathon. Unit camps contributed further nights away, including trips to the Peak District and within Gloucestershire.





Covering all this year's 14-24 scouting activities is challenging, but it's been rewarding to lead such a talented and dedicated team. I hope everyone enjoyed the year and look forward to continued success.

Phil Horsfield

District 14 to 25 Lead Volunteer

PiPs Llamas Explorer Shooting

Thanks to Andrew Butcher and Mike Tickle, PiPs continued to provide 1-2-1 Air Rifle tuition to Explorers at 1st Prestbury. However, due to increased membership and new sections, we had to vacate the venue after the summer term. We appreciate 1st Prestbury's hospitality and for storing our range equipment, which enabled us to bring shooting opportunities to district groups.



Shooting remains popular among Scouts and Explorers, with many first-time participants—especially girls—showing potential in the sport. I am in the [process of confirming a new permanent location for PiPs which complies with legal restrictions and negative perceptions of shooting.

Neil Hatton

County Shooting Advisor

Property and Equipment Sub-Committee Report

We are still in negotiation with Cheltenham Borough Council for a Lease of the District Headquarters in Brooklyn Road. This will, once it is in place, give the District a tenancy for ten years.

Once this has been finalised, we are going to have a programme of improvements to the premises both inside and outside.

Pat Hopes

Chair Property and Equipment Sub-Committee

District Stores Report

The District continues to maintain equipment which is available to groups and units to borrow. The equipment available can be booked through <https://twice.shop/cqms/shop>.

Jamie Davies

District Quartermaster



Finance Report as of 31st March 2025

The financial statements encompass both the District Central Funds and the Explorer Scout Units, in accordance with POR and Charities Commission requirements.

Apart from standard utility expenses, overall expenditure has been minimised. The District has once again funded Online Scout Manager, ensuring all Groups and Units benefit from its administrative support and improved information and event sharing capabilities.

The water sports unit, under the leadership of Chris Whisker, is now operating successfully and is self-sustaining regarding expenses.

Gratitude is extended to Elaine for efficiently overseeing the supply of uniforms and badges within the District. The Scout Shop operates every Thursday evening and on the first Saturday of each month during term time. While usage remains strong, there has been a further decline in usage leading to a drop in profit.

Negotiations are ongoing with Cheltenham Borough Council regarding the lease for the District Headquarters, which expired in September 2022. The District has historically benefited from a peppercorn rent since the headquarters' establishment in the early 1960s; however, this arrangement is unlikely to continue. As a result, anticipated costs have been estimated and reflected in membership fees over the past three years. Expenditures will be closely monitored to maintain cost efficiency. Upon conclusion of lease negotiations, plans are in place to enhance the headquarters, increasing its suitability for Group, District, and County events.

The District has achieved a modest profit despite rising costs, particularly for utilities. Accordingly, an increase of £0.50 to the district element of the membership fee is proposed, raising it to £11.00 for March 2026.

To strengthen our finance team for the upcoming financial year, we are seeking new members, especially younger individuals and volunteers from our Groups and Units, to help guide the District through the complexities of financial management. Volunteers need not be accountants or bookkeepers; rather, we welcome those who bring creativity, teamwork, and a commitment to supporting Scouting in Cheltenham.

Pat Hopes
Treasurer

Structure, Governance and Management

Description of Charity's Trusts:	Cheltenham District Scout Council is a Registered Charity, Charity Number 1021577
Type of Governing Document	<p>The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II.</p> <p>These Charters give authority to the Bye Laws of the Association, which are approved by His Majesty's Privy Council.</p> <p>The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, and thereby give authority for the Rules printed in Policy, Organisation and Rules.</p>
Patron of Scouts UK	His Majesty King Charles III is the Patron of The Scout Association.
How is the charity constituted?	The Cheltenham District Scout Council works within the Policy, Organisation and Rules of the Scout Association with local application set out in its own constitution, the latest dated June 2024.
Trustee selection methods including details of any Constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more Trustees	<ul style="list-style-type: none"> • The District Trustee Board exists to support the District Lead Volunteer in meeting the responsibilities of their appointment. • Members of the District Trustee Board must act collectively as charity trustees of the Scout District, and in the best interests of its members to: <ul style="list-style-type: none"> • comply with the Policy, Organisation and Rules of The Scout Association. • protect and maintain any property and equipment owned by or used by the District. • manage the District Finances. • provide insurance for people, property and equipment. • provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and via the Operations Team appropriate fundraising activities. • ensure effective Governance of Explorer Scouts and Scout Network in the District. • promote and support the development of Scouting in the local area. • manage and implement the Safety and Safeguarding Policies locally. • ensure that a positive image of Scouting exists in the Local Community. • appoint and manage the administration of any sub-Committees, including appointing Chairs to lead each sub-Committees.

- ensure that Young People are meaningfully involved in decision making at all levels within the District.
- the opening, closure and amalgamation of Groups, Explorer Scout Units, and Scout Network in the District as necessary.
- appoint and manage the operation of a District Appointments Committee and its Advisory Appointment Panels, including appointing an Appointments Chair to lead it (noting that after Transformation this will change to a new 'Welcoming Conversations' Procedure).
- supervising the Governance of Groups, particularly in relation to Finance and the Trusteeship of property.

The District Trustee Board must also:

- appoint Administrators, Advisers, and Co-opted members to the District Trustee Board.
- prepare and approve the Trustees' Annual Report and Annual Accounts after the examination of the accounts by an appropriate auditor, independent examiner or scrutineer.
- present the approved Trustees' Annual Report and Annual Accounts to the District Scout Council at the Annual General Meeting; file a copy with the County District Trustee Board; and if a registered charity, to submit them to the appropriate charity regulator.
- maintain confidentiality with regard to appropriate District Trustee Board business.
- where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation.
- ensure line management responsibilities for employed staff are clearly established and communicated.

In the year, the District Trustee Board consisted of: -

Ex officio members

- The District Lead Volunteer
- The District Youth Lead

Elected members

- The District Chair
- The District Treasurer
- Further Persons Approved at the District Annual Scout Council (Annual General Meeting).
- The further persons elected must not exceed four in number.
- May be approved at each District Annual Scout Council but may not serve more than 9 consecutive years as members of the District Trustee Board.

	<p>Co-opted members</p> <ul style="list-style-type: none"> • Persons co-opted annually by the District Trustee Board. The number of co-opted members must not exceed the number of members that are elected. • Co-opted members shall serve until the Annual General Meeting next after their co-option. • A co-opted member shall be eligible for re-co-option. <p>From 1st April 2024, Trustee Boards are making changes to their membership. These include how Trustees are appointed, term limits, who can be a Trustee and how many Trustees they have.</p> <p>Trustee appointments - Trustee Boards will agree on an open selection process to recruit new Trustees. The Chair, Treasurer and Trustees are all appointed at Annual General Meetings (AGMs) by the Scout Council, based on the outcome of this selection process.</p> <p>Ex officio Trustees - Ex officio Trustees are automatically members of Trustee Boards because of their roles in Scouts. The ex officio Trustee roles are District Lead Volunteer and District Youth Lead.</p> <p>Co-opted Trustees - Trustee Boards can also co-opt members throughout the year. Co-opted Trustees may be chosen to do a particular task, or to bring new skills to the mix. There can't be more co-opted Trustees than appointed Trustees (excluding the Chair and Treasurer).</p> <p>Trustee Board size. - Trustee Boards should have a minimum of 5 and a maximum of 12 members. This allows for a variety of viewpoints without making decision-making difficult. It also follows the Charity Governance Code's recommendation.</p> <p>Trustee term limits - Trustee Board membership will refresh as of the 2024 AGMs. New term limits won't include any previous service as a Trustee: current Trustees, regardless of how long they have been a member of a District Trustee Board already, will start a new term (of up to 9 years) at the next AGM in 2024.</p> <p>Appointed Trustees are appointed for up to three years and can be re-appointed (by approval of the Scout Council at the AGM).</p> <p>Co-opted Trustees are appointed for an initial period of one year (by the Trustee Board). They can stay on longer if agreed by the Trustee Board, but it's a good idea for co-opted Trustees to move onto being appointed Trustees at the next AGM.</p>
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	<p>Trustees may only be on the same Trustee Board for a maximum of nine years, before taking a break of at least three years. This applies to any role, but not ex officio Trustees (Lead Volunteer or Youth Lead).</p> <p>To bring Scouts in line with Charity sector good practice, the Trustee role of Secretary as the administrator will cease.</p>
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Names of the Charity Trustees who manage the Charity

Trustee Name	Office (if any)	Dates acted if not for the whole year
Peter J Aylott	Elected Member	
Wendy Binks	Elected Member	
Chris Brewster	District Lead Volunteer	Appointed 1 June 2025
David F Cronk	District Youth Lead	
David G Hall	Elected Member	
Sarah A Hick	Chairman	
Patricia (Pat) A Hopes	Treasurer	
Phil A Horsfield	14 – 24 Lead Volunteer	Appointed 15 th September 2023
Carole O'Donnell	Interim District Lead Volunteer	22 October 2024 to 31 May 2025
Godfrey Tarling	District Lead Volunteer	Left 22 October 2024
Ann BD Haseler	Administrator	Stepped down as Trustee on 17 September 2024 to take the position as administrator (a non trustee role)

Statement of Trustee's Responsibilities in respect of the Trustee's Annual Report and Accounts

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable trust and of the incoming resources and application of resources, including the income and expenditure, of the trust for that period. In preparing these financial statements, the Trustees confirm that:

- selects suitable accounting policies and then apply them consistently
- makes judgments and estimates that are reasonable and prudent
- states whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements
- states whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepares the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable trust's transactions and disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with section 132(1) of the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable trust's website.

The Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charitable trust's independent examiner is aware of that information.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Sarah Hick	Chris Brewster
	District Chairman	District Lead Volunteer
	12 August 2025	

Independent Examiner's Report

CHELTHENHAM DISTRICT SCOUT COUNCIL

for the year ended 31st March 2025

I report on the accounts of Cheltenham District Scout Council for the year ended 31 March 2025, which are set out on pages 17 to 25.

This report is made solely to the charity's trustees, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable trust and the charity's trustees, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of institute of chartered accountants in England and Wales.

Having satisfied myself that the charitable trust is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145(1)(a) of the 2011 Act.
- to follow the procedures laid down the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the statement of recommended practice: accounting and reporting by Charities.
- have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ben Hall FCA

millhall consultants limited,
Chartered Accountants
Mitcheldean
12 August 2025

Statement of financial activities

Recommended categories by activity	Notes	2025	2025	2025 Total	2024	2024	2024 Total
		Unrestricted funds £	Restricted funds £	funds £	Unrestricted funds £	Restricted funds £	funds £
Incoming resources							
Income from:							
Membership fees	3	11,894		11,894	10,280		10,280
Donations and grants	3	225		225	109		109
Covid grant	3	-		-	-		-
Charitable activities:							
Explorer Scout Units	4	35,939		35,939	19,199		19,199
Youth programme and activities	4	815		815	1,384		1,384
Adult support and training	4	-		-	-		-
Trading activities	4	7,880		7,880	8,545		8,545
Investment income	3	340		340	349		349
Rental income	3	1,690		1,690	1,765		1,765
Total		58,783	-	58,783	41,631	-	41,631
Resources expended							
Expenditure on:							
Trading activities	4	5,699		5,699	6,115		6,115
Charitable activities:							
Explorer Scout Units	4	36,252		36,252	17,024		17,024
Youth programme and activities	4	3,868		3,868	3,225		3,225
Adult support and training	4	-		-	-		-
Donations made	5	28		28	19		19
Support and services to the movement	5	289		289	430		430
District HQ expenses	5	9,349		9,349	10,085		10,085
Governance costs	5	450		450	458		458
Total		55,935	-	55,935	37,356	-	37,356
Net income/(expenditure) and net movement in funds							
		2,848	-	2,848	4,275	-	4,275
Reconciliation of funds:							
Total funds brought forward	12	102,288	648	102,936	98,013	648	98,661
Total funds carried forward	12	105,136	648	105,784	102,288	648	102,936

Balance sheet

	Notes	2025 Unrestricted funds	2025 Restricted income funds	2025 Total funds	2024 Unrestricted funds	2024 Restricted income funds	2024 Total funds
		£	£	£	£	£	£
Fixed assets							
Tangible assets	7	6,713	-	6,713	9,247	-	9,247
Total fixed assets		6,713	-	6,713	9,247	-	9,247
Current assets							
Stocks	8	3,740	-	3,740	3,392	-	3,392
Debtors	9	8,804	-	8,804	11,352	-	11,352
Cash at bank and in hand	10	172,063	1,348	173,411	161,595	1,348	162,943
Total current assets		184,607	1,348	185,955	176,339	1,348	177,687
Creditors							
Amounts falling due within one year	11	86,884	-	86,884	83,998	-	83,998
Net current assets/(liabilities)		97,723	1,348	99,071	92,341	1,348	93,689
Total net assets or liabilities		104,436	1,348	105,784	101,588	1,348	102,936
Funds of the Charity							
Restricted income funds	12		1,348	1,348		1,348	1,348
Designated funds		67,752		67,752	69,639		69,639
General funds		36,684		36,684	31,949		31,949
Total funds		104,436	1,348	105,784	101,588	1,348	102,936

Signed on behalf of all the trustees on 12 August 2025

Sarah Hick
District Chairman



Chris Brewster
District Lead Volunteer



Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- District Chairman**
- the charity becomes entitled to the resources;
 - it is more likely than not that the trustees will receive the resources; and
 - the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 to 5.19 FRS 102 SORP).

Contractual income and Donated goods This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Support costs Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Volunteer help The charity has incurred expenditure on support costs.

Income from interest The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions are recognised in the year to which they relate.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 7.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Notes to the accounts (cont)

Note 3 Analysis of income

		2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Unrestricted funds	2024 Restricted funds	2024 Total funds
	Analysis	£			£		
Voluntary income:	Donations and grants	225	-	225	109	9,247	9,356
	Total	225	-	225	109	9,247	9,356
Membership income:	Membership subscriptions						
	Group	68,457	-	68,457	60,668	-	60,668
	County	(56,563)	-	(56,563)	(50,388)	-	(50,388)
	Total	11,894	-	11,894	10,280	-	10,280
Income from investments:	Interest income	340	-	340	349	-	349
	Total	340	-	340	349	-	349
Separate material item of income:	Rental income	1,690	-	1,690	1,765	-	1,765
	Covid grants	-	-	0	-	-	0
	Total	1,690	-	1,690	1,765	-	1,765

Note 4 Analysis of activities and programmes

		2025 surplus/ (deficit)	2025 Income	2025 Expenditure	2024 surplus/ (deficit)	2024 Income	2024 Expenditure
	Analysis						
Explorer Scout Units:	ESU Octopus*	423	423	0	210	3,000	2,790
	ESU Shooting Group*	(150)	115	265	(93)	671	764
	ESU Black Sheep	378	5,177	4,799	(421)	2,383	2,804
	ESU Devil's Chimney	(1,874)	5,437	7,311	608	5,245	4,637
	ESU Adders Tongue	(757)	7,111	7,868	435	3,393	2,958
	ESU Adders Tongue - membership fees not collected	-	-	-	-	-	-
	ESU Enigma	727	5,180	4,453	1,436	4,507	3,071
	ESU Explorer belt	0	10,725	10,725	-	-	-
	ESU District events	609	1,440	831	-	-	-
	ESU closed units	331	331	-	-	-	-
	Total	(313)	35,939	36,252	2,175	19,199	17,024
Youth programme and activities:	Young Leaders	(91)	-	91	(68)	-	68
	Top Awards	-	-	-	-	700	700
	Waters Sports	(200)	815	1,015	(414)	625	1,039
	Waters Sports - depreciation and loss on disposal	(2,202)	-	2,202	1,358	-	1,358
	World Scout Jamboree	-	-	-	-	-	-
	St Georges Day	-	-	-	59	59	-
	Sandford Park / Big Help Out	(343)	-	343	(60)	-	60
	Water equipment insurance	-	-	-	-	-	-
	Support of groups	(217)	-	217	-	-	-
	District activities	-	-	-	-	-	-
	Total	(3,053)	815	3,868	(1,841)	1,384	3,225
Adult support and	Training	-	-	-	-	-	-
	Total	-	-	-	-	-	-
Trading activities:	Scout Shop	2,181	7,880	5,699	2,430	8,545	6,115
	Total	2,181	7,880	5,699	2,430	8,545	6,115

* Membership of a full Scout Explorer Unit or Scout Unit is required

Notes to the accounts (cont)

Note 5 Analysis of expenditure

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
	9,247	
Analysis of donations made		
Poppy Wreath Appeal	28	19
Total	28	19

Support and services to the movement

Printing, postage and stationery	-	-
Other expenses	128	241
Depreciation district equipment	161	189
Total	289	430

District HQ expenses

Maintenance	1,245	2,114
Rent	2,000	2,000
Insurance	968	1,106
Electricity	1,066	1,058
Water rates	380	368
Council tax	66	63
Depreciation HQ fixtures and fittings	115	128
MP Licence	361	329
WiFi	439	403
Online Scout Manager	2,709	2,516
Total	9,349	10,085

Governance expenses

Independent examiner fee	450	425
AGM and other governance expenses	-	33
Total	450	458

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Independent examiner's fees	450	425
Current year		

Notes to the accounts (cont)

Note 7 Tangible fixed assets

Cost or valuation

	Leasehold land & buildings	HQ fixtures and fittings	District equipment	Water sports equipment	ESU Shooting Group equipment	Total
	£	£	£	£	£	£
At 31 March 2024	-	5,120	8,782	28,441	3,250	45,593
Disposals	-	-	-	(5,700)	-	(5,700)
At 31 March 2025	0	5,120	8,782	22,741	3,250	39,893

Depreciation

Basis	Reducing balance	Reducing balance	Reducing balance	Straight line		
Rate	10%	15%	15%	10-20%		
At 31 March 2024	-	3,969	7,709	21,568	3,100	36,346
Depreciation	-	115	161	824	55	1,155
On disposals	-	-	-	(4,321)	-	(4,321)
At 31 March 2025	-	4,084	7,870	18,071	3,155	33,180

Net book value

At 31 March 2024	-	1,151	1,073	6,873	150	9,247
At 31 March 2025	-	1,036	912	4,670	95	6,713

The building was commissioned by 16th Cheltenham Scout Group and passed to the Cheltenham Scout Council on the closure of that Group in 2004/05. The land was leased from the St Marks and Hesters Way Community Centre and the lease runs consecutively with a lease the Community Centre have granted to them by Cheltenham Borough Council. This lease expired in September 2022. The District is currently negotiating a lease directly with Cheltenham Borough Council.

It has been decided not to incur professional fees to ascertain the leasehold market value. The current insurance value is £217,560 (2023: £207,200)

Notes to the accounts (cont)

Note 8 Shop

	2025 Unrestricted funds £	2024 Unrestricted funds £
Sales	7,880	8,545
Cost of sales		
Opening shop stock	3,392	2,974
Purchases	5,730	6,145
Closing shop stock	(3,740)	(3,392)
	5,382	5,727
Gross profit	2,498	2,818
Other shop costs	317	388
Net profit/(loss) from shop	2,181	2,430

Note 9 Debtors and prepayments

	2025 Unrestricted funds £	2024 Unrestricted funds £
Membership fees	-	-
ESU prepayments	5,202	5,935
Other debtors and prepayments	3,602	5,417
	8,804	11,352

Note 10 Cash at bank and in hand

	2024 Unrestricted funds £	2024 Unrestricted funds £
Current account	149,008	137,577
Savings accounts	10,814	10,650
Cash on hand - Scout shop	25	25
Cash on hand - Watersports	35	
Explorer Shooting Group account	2,672	2,766
ESU Black Sheep	1,680	1,287
ESU Devil's Chimney	1,411	1,955
ESU Adders Tongue	2,037	3,718
ESU Bob's Dinosaurs	-	-
ESU Enigma	5,729	4,965
Total	173,411	162,943

Note 11 Creditors and accruals

Amounts falling due within one year

Analysis of creditors and deferred income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Membership subscriptions in advance - Groups	68,294	65,744
Accruals - HQ	9,622	8,821
Accruals - ESU	8,968	9,010
Course fees in advance - ESU Octopus	-	423
Total	86,884	83,998

Notes to the accounts (cont)

Note 12 Charity funds
Details of material funds held and movements during the CURRENT reporting period

Fund names	Purpose and Restrictions	Fund balances 31 March 2024 £	Surplus/ (deficit) £	Transfers £	Fund balances 31 March 2025 £
General funds:					
General fund		18,905	4,735		23,640
ESU general		13,044			13,044
		31,949	4,735	0	36,684
Designated funds:					
Renovation fund	Property renovation	41,183	-	-	41,183
Active support fund	Active support and fellowship	2,455	-	-	2,455
Fete and fun day	Fete and fund day	1,709	-	-	1,709
ESU Octopus	Scuba diving courses	643	423	-	1,066
ESU Shooting Group	ESU	2,809	(150)	-	2,659
ESU Black Sheep	ESU	1,303	378	-	1,681
ESU Devil's Chimney	ESU	3,284	(1,874)	-	1,410
ESU Adders Tongue	ESU	1,303	(757)	-	546
ESU Bob's Dinosaurs (Closed unit)	ESU	-	-	-	0
ESU Enigma	ESU	2,572	727	-	3,299
ESU Top Awards	ESU	-	-	-	0
Watersports SASU	SASU	-	200	-	(1,972)
Sun Run/Malvern Challenge	District activities	14,150	(434)	-	13,716
		69,639	(1,887)	0	67,752
Restricted funds:					
ESU training	Provision of training course for ESU	500	-	-	500
St George's Bursary	Provision of uniform etc	648	-	-	648
Mental health training	Provision of mental health training courses for volunteers	200	-	-	200
		1,348	-	-	1,348
Total Funds		102,936	4,275	-	105,784

Transfers:

Notes to the accounts (cont)

Note 12 Charity funds
Details of material funds held and movements during the PRIOR reporting period

Fund names	Purpose and Restrictions	Fund balances 31 March 2023 £	Surplus/ (deficit) £	Transfers £	Fund balances 31 March 2024 £
General funds:					
General fund		14,964	3,941		18,905
ESU general		13,044			13,044
		28,008	3,941	0	31,949
Designated funds:					
Renovation fund	Property renovation	41,183	-	-	41,183
Active support fund	Active support and fellowship	2,455	-	-	2,455
Fete and fun day	Fete and fund day	1,709	-	-	1,709
ESU Octopus	Scuba diving courses	433	210	-	643
ESU Shooting Group	ESU	2,902	(93)	-	2,809
ESU Black Sheep	ESU	1,724	(421)	-	1,303
ESU Devil's Chimney	ESU	2,676	608	-	3,284
ESU Adders Tongue	ESU	868	435	-	1,303
ESU Bob's Dinosaurs (Closed unit)	ESU	-	-		0
ESU Enigma	ESU	1,136	1,436		2,572
ESU Top Awards	ESU	-	-		0
Watersports SASU	SASU	-	(1,772)		(1,772)
Sun Run/Malvern Challenge	District activities	14,219	(69)		14,150
		69,305	334	0	69,639
Restricted funds:					
ESU training	Provision of training course for ESU	500	-	-	500
St George's Bursary	Provision of uniform etc	648	-	-	648
Mental health training	Provision of mental health training courses for volunteers	200	-	-	200
		1,348	-	-	1,348
Total Funds		98,661	4,275	-	102,936

Transfers: