

Chester District Scout Council

**Unaudited Financial Statements for the
Year Ended 31 December 2023**

Chester District Scout Council
Contents of the Financial Statements
For the year ended 31 December 2023

	Page
Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

Chester District Scout Council
Report of the Trustees
For the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, we are guided by these values:

- Integrity - we act with integrity; we are honest, trustworthy and loyal.
- Respect - we have self-respect and respect for others.
- Care - we support others and take care of the world in which we live.
- Belief - we explore our faiths, beliefs and attitudes.
- Co-operation - we make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their promise

The trustees confirm that the entity meets the Charity Commission's public benefit criteria under the advancement of education and the advancement of citizenship or community development.

Financial Review

The trustees are of the view that the charity is sufficiently resourced. The trustee board regularly monitors the bank balances and the interest rates received to ensure the district obtains maximum value and income from its banking arrangements. The entity continues to raise funds by a variety of means, including:

- The membership fee charged by Chester Scouts
- Investments aimed at securing the maximum return at the minimum risk
- Fundraising
- Hiring out the district scout centre
- Chester Scouts shop, managed by volunteers

In order to manage the business risks, the trustee board has resolved to maintain reserves (currently £80,000) to meet any unforeseen costs.

Chester District Scout Council
Report of the Trustees
For the year ended 31 December 2023

Structure, Governance and Management

Chester Scouts is a trust established under its rules which are common to all Scouts. The trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Reference and Administrative Details

Charity Name

Chester District Scout Council

Registered Charity Number

511406

Principal Address

58 Weston Grove
Upton
Chester
CH2 1QJ

Trustees

Mr K Skinner	
Mr A Wilding	
Mr B Hone	Resigned 02 July 2023
Mrs L Roberts	
Mr M Gallagher	
Miss M Porter	
Miss J Taker	Resigned 20 July 2023
Mr D Bull OBE	
Mr S Shone	
Mrs K Collins	
Mr N Thornton	Resigned 29 February 2024
Mr A Hynds	
Mr C Webster	
Mr C Huxley-Clowes	
Mr M Stout	
Mr G Birch	Appointed 02 July 2023
Mx J Booth	Appointed 20 July 2023

Approved by the board of trustees on 18 April 2024 and signed on its behalf by:

Mr K Skinner (Chairperson)



Chester District Scout Council
Independent examiner's report to the trustees of Chester District Scout Council
For the year ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 4 to 9.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting regulations; or
- the accounts did 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.

Signed:

Date:

Name: Caroline Blake

Qualification: FCCA

Address: C/O McIntocks NW Limited
2 Hilliards Court
Chester Business Park
Chester
CH4 9PX

Chester District Scout Council
Statement of Financial Activities
Including Income and Expenditure Account
for the year ended 31 December 2023

				31.12.2023	31.12.2022
	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
<u>Income from:</u>					
Subscriptions		19,862	-	19,862	9,745
Scouting activities		71,878	-	71,878	42,818
Donations		32,643	-	32,643	47,281
Equipment donations		-	-	-	11,620
Grants		-	2,500	2,500	1,700
District shop		3,751	-	3,751	10,079
Hall hire		240	-	240	200
Investments	4	1,138	-	1,138	178
Other income		13,565	-	13,565	5,000
Total income		143,077	2,500	145,577	128,621
<u>Expenditure on:</u>					
Scouting activities		123,646	-	123,646	76,547
District shop		7,084	-	7,084	7,108
Fundraising activities		493	-	493	-
District team		469	-	469	54
Donations		-	-	-	254
Bank charges		370	-	370	-
Insurance		2,553	-	2,553	2,971
Software		515	-	515	672
Travel		39	-	39	-
Waste collection		1,311	-	1,311	1,109
Phone costs		560	-	560	567
Gas & electric		1,513	-	1,513	1,602
Maintenance		759	-	759	901
Sundry		353	-	353	39
Rent		476	-	476	70
Depreciation		13,739	-	13,739	12,496
Irrecoverable debts		-	-	-	8,892
Total expenditure		153,880	-	153,880	113,283

Chester District Scout Council
Statement of Financial Activities continued
Including Income and Expenditure Account
for the year ended 31 December 2023

Net income/(expenditure)	(10,803)	2,500	(8,303)	15,338
Extraordinary items	-	-	-	-
Transfers between funds	1,252	(1,252)	-	-
Net movement in funds	(9,551)	1,248	(8,303)	15,338
Fund balances brought forward	589,182	1,000	590,182	574,844
Fund balances carried forward	<u>579,631</u>	<u>2,248</u>	<u>581,879</u>	<u>590,182</u>

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities.

Chester District Scout Council
Balance Sheet
31 December 2023

		31.12.2023			31.12.2022
	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
Fixed assets					
Tangible assets	6	379,309	-	379,309	386,832
		<u>379,309</u>	<u>-</u>	<u>379,309</u>	<u>386,832</u>
Current assets					
Stock		7,204	-	7,204	5,763
Debtors	7	21,070	-	21,070	12,598
Prepayments		502	-	502	-
Cash at bank and in hand		174,754	2,248	177,002	189,207
		<u>203,530</u>	<u>2,248</u>	<u>205,778</u>	<u>207,569</u>
Creditors					
Amounts due within 1 year	8	3,208	-	3,209	4,219
		<u>3,208</u>	<u>-</u>	<u>3,209</u>	<u>4,219</u>
Net current assets		<u>200,322</u>	<u>2,248</u>	<u>202,569</u>	<u>203,350</u>
Total assets less current liabilities		579,631	2,248	581,879	590,182
Net assets		<u><u>579,631</u></u>	<u><u>2,248</u></u>	<u><u>581,879</u></u>	<u><u>590,182</u></u>

Chester District Scout Council
Balance Sheet continued
31 December 2023

Funds	9		
<u>Unrestricted funds:</u>			
General fund		130,921	139,139
Eurojam fund		16,450	19,870
Watersports fund		2,999	1,458
Fellowship fund		84	283
Gang Show fund		3,178	8,166
WSJ fund		8,538	23,542
Shop fund		13,822	9,892
Buildings & equipment fund		379,309	386,832
Network fund		149	-
Norway fund		7,394	-
YL fund		29	-
Hike fund		92	-
Scouting in Tilston fund		891	-
ESU fund		15,775	-
		<hr/>	<hr/>
		579,631	589,182
<u>Restricted funds:</u>			
Arnold Clark fund		275	1,000
Ardagh fund		1,473	-
John Lewis fund		500	-
		<hr/>	<hr/>
Total funds		581,879	590,182

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2024 and were signed on its behalf by:

Mr K Skinner (Chairperson)



Chester District Scout Council
Notes to the accounts
Year ended 31 December 2023

1. General information

Chester District Scout Council is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 58 Weston Grove, Upton, Chester, CH2 1QJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. No cash flow statement has been presented for the charity.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

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 costs related to the category.

Tangible fixed assets

No depreciation has been charged on Land & Buildings as, in the opinion of the trustees, the value is in excess of its cost.

Depreciation is charged on other assets as follows:

Equipment: 20% straight line

A full year of depreciation is charged in the year of acquisition, and none in the year of disposal.

Chester District Scout Council
Notes to the accounts - continued
Year ended 31 December 2023

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell. Cost comprises direct materials and other overheads incurred in bringing the stocks to their present location and condition. At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

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 objectives of the charity. Restrictions are specified by donors or when funds are raised for restricted purposes.

4. Investment income

	31.12.2023	31.12.2022
	£	£
Bank account interest	1,138	178

5. Trustees' remuneration and benefits

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

6. Tangible fixed assets

	Land & Buildings	Scouting Equipment	Total
Cost			
At 1 January 2023	336,848	62,480	399,328
Additions for the year	-	6,217	6,217
At 31 December 2023	<u>336,848</u>	<u>68,697</u>	<u>405,545</u>
Depreciation			
At 1 January 2023	-	12,496	12,496
Charge for the year	-	13,739	13,739
At 31 December 2023	<u>-</u>	<u>26,235</u>	<u>26,235</u>
Net book value			
At 31 December 2022	<u>336,848</u>	<u>49,984</u>	<u>386,832</u>
At 31 December 2023	<u><u>336,848</u></u>	<u><u>42,461</u></u>	<u><u>379,309</u></u>

Chester District Scout Council
Notes to the accounts - continued
Year ended 31 December 2023

7. Debtors due within 1 year

	31.12.2023	31.12.2022
	£	£
Membership subscriptions	16,623	8,016
Shop	1,340	3,955
Owed by groups for activities	105	50
Loans to groups	1,717	577
Loans to international event participants	1,285	-
	<u>21,070</u>	<u>12,598</u>

8. Creditors due within 1 year

	31.12.2023	31.12.2022
	£	£
Loans from groups	-	4,219
Trade creditors	3,193	-
Deferred income	15	-
	<u>3,208</u>	<u>4,219</u>

9. Movement in funds

	01.01.2023	Movement	31.12.2023
	£	£	£
Unrestricted funds			
General fund	139,139	(8,218)	130,921
	<u>139,139</u>	<u>(8,218)</u>	<u>130,921</u>
Designated funds			
Eurojam fund	19,870	(3,420)	16,450
Watersports fund	1,458	1,540	2,998
Fellowship fund	283	(199)	84
Gang Show fund	8,166	(4,988)	3,178
WSJ fund	23,542	(15,004)	8,538
Shop fund	9,892	3,930	13,822
Buildings & equipment fund	386,832	(7,523)	379,309
Network fund	-	149	149
Norway fund	-	7,394	7,394
YL fund	-	29	29
Hike fund	-	92	92
Scouting in Tilston fund	-	891	891
ESU fund	-	15,775	15,775
	<u>450,043</u>	<u>(1,334)</u>	<u>448,709</u>
Restricted funds			
Arnold Clark fund	1,000	(725)	275
Ardagh fund	-	1,473	1,473
John Lewis fund	-	500	500
	<u>1,000</u>	<u>1,248</u>	<u>2,248</u>
Total funds	<u>590,182</u>	<u>(8,303)</u>	<u>581,879</u>

Chester District Scout Council
Notes to the accounts - continued
Year ended 31 December 2023

10. Related party transactions

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

11. Description of funds

Eurojam fund	Monies set aside to be used by the participants of Eurojam (which was cancelled) on other international events before their 25th birthday.
Watersports fund	Monies set aside for running kayaking, paddleboarding, and bellboating for the district.
Fellowship fund	Monies set aside for the running of the Fellowship active support unit.
Gang Show fund	Monies set aside for running Chester Gang Show.
WSJ fund	Monies set aside to send young people from Chester to the World Scout Jamboree once every four years.
Shop fund	Monies set aside to run the district shop.
Buildings & equipment fund	A fund equivalent to the net book value of our buildings and equipment, plus monies set aside for their upkeep and improvement.
Network fund	Monies set aside to run Scout Network in Chester
Norway fund	Monies set aside to send young people from Chester to Norway in 2024
YL fund	Monies set aside to support young leaders in Chester
Hike fund	Monies set aside to provide young people in Chester with hiking skills
Scouting in Tilston fund	Monies set aside to support Scouting in Tilston.
ESU fund	Monies set aside to deliver Explorer Scouts to 14-18 year olds across Chester and District.
Arnold Clark fund	A grant received from Arnold Clark for the purchase of additional watersports equipment.
Ardagh fund	A grant received from Ardagh Metal Packaging for the purchase of new watersports equipment
John Lewis fund	A grant received from John Lewis for the purchase of new climbing equipment