

Chester and District Scouts



**Unaudited Financial Statements for the
Year Ended 31 December 2024**

Chester and District Scouts

31 December 2024

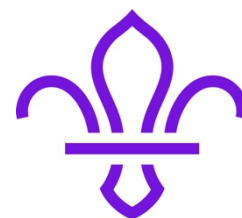


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Trustees' Report

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).

1.1. Administrative details

Charity Name Chester and District Scout Council

Charity Number 511406

Address 58 Weston Grove
Upton
Chester
CH2 1QJ

Trustees	Mr K Skinner	(attended 5 of 5 meetings)
	Mr A Wilding	(resigned 21 November 2024)
	Mrs L Roberts	(resigned 16 May 2024)
	Mr M Gallagher	(resigned 29 February 2024)
	Miss M Porter	(attended 4 of 5 meetings)
	Mr D Bull OBE	(attended 3 of 5 meetings)
	Mr S Shone	(attended 2 of 5 meetings)
	Mrs K Collins	(resigned 21 November 2024)
	Mr N Thornton	(resigned 16 May 2024)
	Mr A Hynds	(attended 1 of 5 meetings)
	Mr C Webster	(attended 2 of 5 meetings)
	Mr C Huxley-Clowes	(resigned 16 May 2024)
	Mr M Stout	(attended 4 of 5 meetings)
	Mr G Birch	(attended 5 of 5 meetings)
	Mx J Booth	(resigned 16 May 2024)
	Mr W Kacprzak	(appointed 26 September 2024) (attended 2 of 2 meetings)

Chester and District Scouts

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Trustees' Report (continued)

1.2. Objectives and Activities

Scouts gives young people skills for life. We actively engage and support them 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, try new and challenging activities, and live their Scout Promise. All of this is underpinned by our Scout values: **integrity, respect, care, belief, and cooperation.**

Chester and District Scouts deliver Scouting to 1,400 young people aged 4 to 25, all of which is done by volunteers. We have a huge reach which covers Chester, down to Malpas, and back up to Tarporley and Tarvin.

We are always looking for new volunteers to help deliver Scouting to our 1,400 members and would encourage you to contact us if you think you could help. There are roles for everyone, from youth-facing roles to building maintenance or IT support.

1.3. Achievements and Performance

1.3.1. Chester Gang Show

Our volunteers made sure 2024 was a year to remember for our young people. February saw Chester Gang Show perform their 67th show at the Vanbrugh Theatre at The Kings School to 6 full audiences, and the show was as impressive as ever – well done Gang!

1.3.2. Cheshire Hike

Cheshire Hike, an annual hiking competition organised by Cheshire Scouts, sees young people from across Cheshire walk up to 60km over a weekend, competing to earn points for their team. Teams from Chester and District finished in the top 5 overall for each section – a huge achievement! Special mention to 1st Upton-by-Chester, 1st Tarvin, and Maverick ESU for winning the district trophies for Pathfinder, Pathfinder+, and Explorers respectively.

1.3.3. Norway Expedition

In August, 36 Explorers aged 14 to 18 and 7 leaders travelled to Norway for a week of adventure. The trip was the culmination of 18 months planning, and the group managed to raise an impressive £41,000 in just 12 months! Thank you to all our supporters who made this possible!

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Trustees' Report (continued)

1.3.4. Young Leader Training

Our regular Young Leader Training sessions provide Explorers across Chester and District Scouts with the transferrable skills they need to be leaders. Young leaders are an invaluable part of leadership teams across our district, and the volunteers on the training team ensure the young leaders have everything they need to do an amazing job.

1.3.5. Youth Forums

Throughout 2024, we continued to hold regular Youth Forums which give young people the opportunity to shape what we do. The annual Big Breakfast at The Toby Carvery and the Youth Forum Weekend in October were two highlights and gave rise to many great ideas. One of these ideas was that we should purchase a mobile climbing wall, and we are excited to say that we managed to achieve this in December. Our team of volunteers are currently fundraising towards the cost of buying and maintaining the wall, which we hope will be used by our members for many years to come.

1.3.6. Kayaking, Paddleboarding, and Bellboating

Our programme teams provide regular adventurous activities for our members, including kayaking, paddleboarding, and bellboating on the River Dee for our Cubs, Scouts, and Explorers. These activities grow in popularity each year, and we are proud to say 340 young people took part in 2024, spending over 1,100 hours on the water. This would not be possible without the continued use of The Riverside Centre in Handbridge, which we have enjoyed use of for many years.

1.3.7. Squirrels and Beavers

It's not just our older members who have fun! 2024 saw 1st Saltney hold the first ever Squirrel sleepover in Chester and District, and groups from across the district attended the county Squirrel and Beaver Fun Days later in the year. Our volunteers opened a new Squirrel drey at 48th Chester, based in Newton, which is the 3rd in the district!

1.3.8. Top Awards and Volunteers

We are incredibly proud of all our young people and volunteers who earn Top Awards. From the Chief Scout's Acorn Award (for Squirrels) to the Kings Scout Award (for Explorers and Network), earning an award is a great achievement for anyone. We are particularly grateful to our 370 volunteers who make Scouting possible, and we are always looking for ways to recognise their efforts. If you think someone deserves an award, please contact us.

Chester and District Scouts

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Trustees' Report (continued)

1.3.9. Our Groups

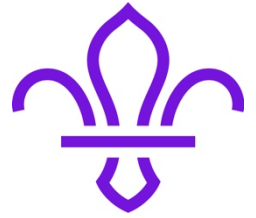
Chester and District Scouts is made up of 17 active Scout Groups and 8 Explorer Units. We complete a census at the end of January each year and, although our membership numbers decreased slightly in 2025, we are proud to still have a strong membership base of 1,400 young people. Many of our groups run waiting lists and capacity is limited by a lack of volunteers.

Group	Young People (2024)	Young People (2025)
1 st Christleton	54	53
1 st Guilden Sutton	63	64
1 st Malpas	39	44
1 st Saltney (St Mark's)	76	74
1 st Sandstone (Bickerton)	174	158
1 st Saughall	28	31
1 st Tarporley	126	120
1 st Tarvin	66	61
1 st Upton-by-Chester	65	88
1 st Waverton	57	47
5 th Blacon (Holy Trinity)	17	6
8 th Chester (Sealand)	61	57
18 th Chester (Westminster Park)	107	92
40 th Chester (Huntington)	67	59
42 nd Chester (Hoole)	153	138
48 th Chester (Newton)	59	84
Cestrian (Vicars Cross)	88	70
Dewa Explorers (Vicars Cross)	32	26
Garrison Explorers (Malpas)	9	13
Maverick Explorers (Tarporley)	25	19
Pretoria Explorers	1	7
Renegades Explorers (Westminster Park)	9	17
Spartan Explorers (Christleton)	22	21
Wildfire Explorers (Bickerton)	21	21
Wolf Explorers (Upton-by-Chester)	28	29

We believe we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development.

Chester and District Scouts

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Trustees' Report (continued)

1.4. Future Plans

1.4.1. Programme plans

As well as continuing many of our exciting activities from 2024, we are always looking to expand and change the activities we offer. Our Watersports Team are modifying the kayaking courses for 2025 following feedback from our young people. The Norway contingent will reunite in April to review the trip held in 2024 and share photos and stories from the trip with parents and volunteers. District Camp will take place in July 2025, with 400 young people from across the district coming together for a weekend of fun and adventure.

The District Youth Forum shapes the activities we offer and often choose the day visits and sleepovers we run. For example, Scouts from the youth forum have asked for another FlipOut sleepover, which the Programme Team hope to organise in 2025.

1.4.2. Building plans

Within the next year, we expect to lose access to our storage building in central Chester. In addition to this, our District Centre is severely dilapidated, and a recent survey indicates it needs extensive repairs costing approximately £120,000.

We are undertaking a full review of our buildings with a view to creating a consolidated centre to meet our storage and activity needs. The new centre will have improved facilities to support events, programme development, and attract new volunteers. We expect that significant time, expertise, and funding will be required to make the project possible, and we are therefore **urgently seeking volunteers and funding. Please contact us if you can help.**

1.4.3. Fundraising

Our volunteers will continue to fundraise towards the purchase and maintenance of the mobile climbing wall and associated equipment, which we hope will be completed in 2025. Selection for the next World Scout Jamboree will take place in 2025, so we expect fundraising to begin again later in the year.

We are currently evaluating our fundraising processes and are exploring whether it would be more appropriate to run an ongoing fundraising programme, rather than ad-hoc fundraising for specific events. If you would be interested in **helping with fundraising**, please contact Rachel Chadburn at rachel.chadburn@chesterscouts.org.uk

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Trustees' Report (continued)

1.5. Financial Review

The trustees take a risk averse approach to managing the charity's finances, with most of our funds being held in cash with various banks. In 2024, the trustees resolved to be more active in the management and use of the charity's funds.

Income is generated by a variety of means, including:

- The membership fee charged by Chester and District Scouts
- Fundraising and grants (normally for specific projects)
- Hiring out the District Centre at Weston Grove
- Chester and District Scouts Shop, based at the District Centre

Our reserves policy is reviewed regularly, and we currently keep at least £80,000 reserves in our general fund (2023: £80,000) to meet unforeseen expenditure.

Our total reserves have decreased over 2024 as we have been actively investing in activities and equipment, such as our new mobile climbing wall. We have also seen increased overheads due to our District Centre being used more frequently and costs increasing in recent years. To meet these increased costs, we have taken the decision to raise our membership fee for 2025, after freezing it for the last 3 years due to the cost-of-living crisis.

Most of our reserves are in designated funds and are set aside for specific purposes. For example, income generated from watersports is set aside by the trustees to only be spent on watersports activities and equipment.

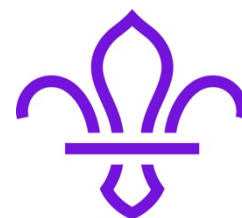
The trustees made a conscious effort in 2024 to reduce the charity's debtors. Note 7 to the accounts shows that membership fee debtors are now £8,390 (2023: £16,623) and the trustees intend to reduce this further over the next year, having already arranged payment plans with some debtors.

Scouting in Chester and District relies on volunteers and the generosity of donors and grant-making organisations.

If you can help with our fundraising, please get in touch. We'd love to have you on board!

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Independent Examiners' Report

1.6. Structure, Governance and Management

Chester and District Scouts is governed by Royal Charter which in turn gives way to the Bye Laws of The Scout Association. Scouts is a federated organisation, and each group, district, and county is its own charity. As a district, we are responsible for looking after groups in Chester and the surrounding areas.

1.6.1. The District Trustee Board

The charity will have no more than 12 trustees at any one time. The Trustee Board met 5 times in 2024, having increased this since 2023 to enable more business to be discussed. We expect to maintain this throughout 2025 while completing transformation, then reduce back down to 4 meetings per year from 2026.

Our AGM is held in May each year. In 2024, in line with the 'transformation' changes to Scouting across the UK, we introduced terms for each trustee on our board. At the 2024 AGM, trustees were appointed for terms from 1 to 3 years, which will stagger appointments in future years. Our current trustees and term lengths are:

Trustee	Role (if applicable)	Length of Term	Term End Date
Miss M Porter	Lead Volunteer	Ex-Officio	
Mr G Birch	Youth Lead	Ex-Officio	
Mr K Skinner	Chair of Trustees	3 years	May 2027
Mr W Kacprzak	Treasurer	1 year	May 2025
Mr A Hynds		3 years	May 2027
Mr M Stout		1 year	May 2025
Mr C Webster		1 year	May 2025
Mr D Bull		3 years	May 2027
Mr S Shone		1 years	May 2025

1.6.2. Day-to-Day Management

The day-to-day management of the charity is performed by the District Leadership Team, comprising the District Lead Volunteer and their chosen team. The trustees are not involved with the 'operational' side of Scouting and instead deal with governance and have oversight over the charity.

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Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 9 to 17.

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 following 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
- The accounts did not accord with the accounting regulations
- 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.

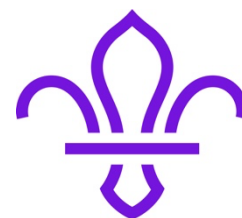
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed N Jenkins
Nicolaus Jenkins, FCA
C/o SJC Chartered Accountants
St John's Chambers
Love Street
Chester
CH1 1QJ

Date 8th May 2025

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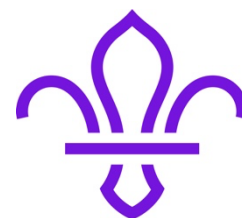


Statement of Financial Activities

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	31.12.2024 Total Funds	31.12.2023 Total Funds
Income					
Subscriptions income	4	19,327	-	19,327	19,861
Scouting activities income		83,422	-	83,422	71,878
Fundraising and donations		22,877	-	22,877	32,643
Grant income		13,031	-	13,031	2,500
District shop income		6,451	-	6,451	3,751
Hall hire		240	-	240	240
Investment income		1,734	-	1,734	1,138
Other income		1,461	-	1,461	13,565
Total Income		148,543	-	148,543	145,577
Expenditure					
Scouting activities expenses		120,965	-	120,965	123,646
District shop expenses		7,721	-	7,721	7,084
Fundraising costs		1,387	-	1,387	493
District team expenses		-	-	-	469
Bank charges		348	-	348	370
Insurance		2,427	-	2,427	2,553
Software		636	-	636	515
Travel		-	-	-	39
Waste collection		1,412	-	1,412	1,311
Phone costs		552	-	552	560
Power, light, heat and water		4,442	-	4,442	1,513
Repairs and maintenance		503	-	503	759
Sundry		422	-	422	353
Rent, rates and water		2,357	-	2,357	476
Bad debts		2,124	-	2,124	-
Depreciation		17,230	-	17,230	13,739
Total Expenditure		162,526	-	162,526	153,880

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Statement of Financial Activities (continued)

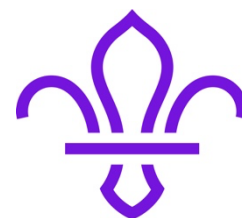
Notes	Unrestricted Funds (£)	Restricted Funds (£)	31.12.2024 Total Funds	31.12.2023 Total Funds
Net income / (expenditure)	(13,983)	-	(13,983)	(8,304)
Transfers between funds	2,248	(2,248)	-	-
Net movement in funds	(11,735)	(2,248)	(13,983)	(8,304)
Fund balances brought forward	579,631	2,248	581,879	590,182
Fund balances carried forward	567,896	-	567,896	581,879

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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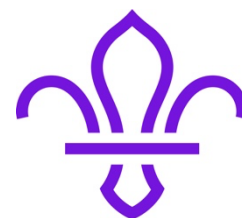


Balance Sheet

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	31.12.2024 Total Funds	31.12.2023 Total Funds
Fixed assets		393,029	-	393,029	379,309
Current assets					
Stock		8,234	-	8,234	7,204
Trade debtors		13,190	-	13,190	21,070
Prepayments		701	-	701	502
Cash at bank and in hand		185,079	-	185,079	177,002
		207,204	-	207,204	205,778
Creditors due within 1 year					
Trade creditors		29,914	-	29,914	3,194
Accruals and deferred income		2,426	-	2,426	15
		32,340	-	32,340	3,209
Net current assets		174,864	-	174,864	202,569
Net assets		567,893	-	567,893	581,879
Unrestricted funds					
Buildings & equipment fund				393,029	379,309
Climbing wall fund				4,984	-
Eurojam fund				15,580	16,450
ESU fund				15,029	15,775
Fellowship fund				-	84
Gang Show fund				7,689	3,178
General fund				103,318	130,921
Hike fund				-	92
Network fund				-	149
Norway fund				4,045	7,394
Shop fund				12,033	13,822
Watersports fund				2,694	2,999
WSJ fund				9,306	8,538
YL fund				186	29
Total unrestricted funds				567,893	579,631

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Balance Sheet (continued)

	31.12.2024 Total Funds	31.12.2023 Total Funds
Restricted funds		
Arnold Clark fund	-	275
Ardagh fund	-	1,473
John Lewis	-	500
Total restricted funds	-	2,248
Total funds	568,500	581,879

The financial statements were approved by the Board of Trustees and authorised for issue on 8 May 2024 and were signed on its behalf by:

Signed 
Kieran Skinner (Chair)

Chester and District Scouts

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Notes to the accounts

1. General information

Chester and 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 (FRS102) (Charities SORP (FRS102)), 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 FRS102. 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.

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Notes to the accounts (continued)

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 and 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 10% or 20% straight line

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

Stock

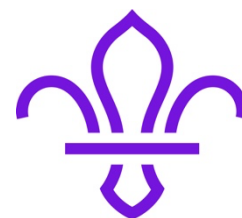
Stocks are stated at the lower of cost and estimated selling price less costs to sell. Cost comprises direct materials and other overheads incurred in bringing the stocks to their present location and condition. At each reporting date, an assessment is made for impairment. Any excess of the carrying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

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Notes to the accounts (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds which have been set aside for a specific purpose 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.

4. Investment Income	31.12.2024	31.12.2023
	£	£
Bank account interest	1,734	1,138

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor the year ended 31 December 2023.

However, 3 trustees were reimbursed for mileage and out of pocket expenses totalling £5,871 due to them also holding management / operational roles within the organisation.

6. Tangible fixed assets

	Land and buildings	Plant and machinery	Total
Cost			
At 1 January 2024	336,848	68,697	405,545
Additions	-	30,948	30,948
At 31 December 2024	336,848	99,645	436,493
Depreciation			
At 1 January 2024	-	26,235	26,235
Charge	-	17,229	17,229
At 31 December 2024	-	43,464	43,464
Net book value			
At 31 December 2023	336,848	42,461	379,309
At 31 December 2024	336,848	56,181	393,029

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Notes to the accounts (continued)

7. Debtors due within 1 year

	31.12.2024	31.12.2023
	£	£
Membership subscriptions	8,390	16,623
Owed to District Shop	1,342	1,340
Owed by groups for activities	470	105
Loans to groups	2,988	1,717
Loans to international event participants	-	1,285
	13,190	21,070

8. Creditors due within 1 year

	31.12.2024	31.12.2023
	£	£
Trade creditors	29,914	3,194
Accruals and deferred income	2,426	15
	32,340	3,209

9. Movement in funds

Unrestricted funds	01.01.2024	Movement	31.12.2024
	£	£	£
General fund	130,921	(27,603)	103,318
Eurojam fund	16,450	(870)	15,580
Watersports fund	2,999	(305)	2,694
Fellowship fund	84	(84)	-
Gang Show fund	3,178	4,511	7,689
WSJ fund	8,538	768	9,306
Shop fund	13,822	(1,789)	12,033
Buildings and equipment fund	379,309	13,720	393,029
Network fund	149	(149)	-
Norway fund	7,394	(3,349)	4,045
YL fund	29	157	186
Hike fund	92	(92)	-
Tilston fund	891	(891)	-
Climbing wall fund	-	4,984	4,984
ESU fund	15,775	(746)	15,029
Total unrestricted funds	579,631	(11,738)	567,893

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Notes to the accounts (continued)

9. Movement in funds (continued)

Restricted funds	01.01.2024 £	Movement £	31.12.2024 £
Arnold Clark fund	275	(275)	-
Ardagh fund	1,473	(1,472)	-
John Lewis fund	500	(500)	-
Total unrestricted funds	2,248	(2,248)	-
Total funds	581,879	(13,986)	567,893

10. Description of funds

Buildings & equipment fund	A fund equivalent to the net book value of our buildings and equipment.
Climbing wall fund	Monies set aside to cover the cost of purchasing and maintaining our mobile climbing wall.
Eurojam fund	Monies set aside to be used by the participants of Eurojam (which was cancelled due to Covid) on other international Scout events before their 25 th birthday.
ESU fund	Monies set aside to deliver Explorer Scouts to 14-18 year olds across Chester and 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.
Hike fund	Monies set aside to provide young people in the district with hiking skills.
Network fund	Monies set aside to run Eastgate Network.
Norway fund	Monies set aside to send young people from Chester and District to Norway in 2024, hold a reunion camp, and kickstart fundraising for the next international trip.
Shop fund	Monies set aside to run the district shop.
Watersports fund	Monies set aside for running kayaking, paddleboarding, and bellboating for young people in the district.
WSJ fund	Monies set aside to send young people from Chester and District to the World Scout Jamboree once every four years.
YL fund	Monies set aside to support young leaders in the district.