Scouts

Chester and District



Chester and District Scout Council

Annual Report and
Unaudited Financial Statements
Year Ended 31 December 2025

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Annual Report and Financial Statements 2025

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Trustees' Annual Report 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. 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).

Administrative Information

Charity Name	Chester and District Scout Council
Charity Number	511406
Address	58 Weston Grove Upton Chester CH2 1QJ

The trustees who held office in the year were as follows:

Name	Meeting Attendance	Role	Appointed / Resigned
Mr K Skinner	4/5	Chair	
Miss M Porter	5/5	District Lead Volunteer	
Mr G Birch	5/5	District Youth Lead	
Mr W Kacprzak	5/5	Treasurer	
Mr D Bull OBE	4/5		
Mr S Shone	0/5		
Mr A Hynds	1/5		
Mr C Webster	3/5		
Mr M Stout	N/a		Resigned 08 May 2025
Mr J Fothergill	3/3		Appointed 15 May 2025
Mx J Booth	3/3		Appointed 15 May 2025
Mr A Barratt	2/3		Appointed 15 May 2025

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Our impact

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, sharing in spiritual reflection and taking responsibility. They make choices, try new and challenging activities, and live their Scout Promise.

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.

Cheshire Hike

In September, Scouts and Explorers from across Cheshire gather to hike up to 60km through the countryside, competing to earn points and win trophies. 38 teams of 2-5 young people from Chester and District completed Cheshire Hike 2025 – a huge achievement!

Kayaking, paddleboarding and bellboating

We run weekly kayaking, paddleboarding and bellboating sessions throughout April to October on the River Dee in the centre of Chester. In 2025, 333 young people spent 625 hours on the water learning valuable skills for life. We have enjoyed the use of The Riverside Centre in Handbridge for many years, and we are seeking to form a Community Interest Company with other local groups to secure our future at the centre.

Climbing wall

In early 2025, we purchased a mobile climbing wall to provide better access to climbing for our members. The wall will also benefit the community as it is available for other community groups to use.

Membership system

The new Scouts Membership System launched in late 2024 and is still being improved. This includes improved training modules for our volunteers and opportunities to promote volunteering vacancies.

Squirrels

We are proud to have opened 3 new Squirrel dreys in 2025. Squirrels is Scouts newest section, for 4 to 6 year olds and a great opportunity to start Scouting early.

Chester Gang Show

Each year, Chester Gang Show take over the Vanburgh Theatre for a week in February, and the cast perform 6 shows to the public. The 2025 show was as popular as ever and the young people developed valuable skills. On top of running an excellent show in 2025, our Gang Show were also assessed as part of the Scout Staged Performance assessment, where they received a glowing report highlighting many areas where Chester Gang Show exceeds the expected standard. In February 2027, Chester Gang Show will celebrate 70 years.

Community impact

We held another Community Day in Grosvenor Park, which was popular as ever and a great opportunity to show off Scouting to the public. We have also made our climbing wall available at a number of community events, including Upton Pavilion Fun Day, Chester Raft Race, and multiple school fetes.

Young Leader Awards

During 2025, 11 Explorer Scouts completed their Young Leader Award, a scheme ran by adult volunteers to coach and support aspiring leaders to gain vital leadership skills.

Kings Scout Awards

Two of our Network members successfully completed the highest youth award in Scouting, which includes projects focusing on Community, International and Personal Values, these members will celebrate their achievement at the St George's Day Parade, Windsor Castle in April 2026

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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 we are proud to 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 January 2026	Young People January 2025
1st Christleton	50	53
1st Guilden Sutton	59	64
1st Malpas	70	44
1st Saltney (St Mark's)	67	74
1st Sandstone (Bickerton)	148	158
1st Saughall	20	31
1st Tarporley	103	120
1st Tarvin and Ashton	59	61
1st Upton-by-Chester	93	88
1st Waverton	54	47
5th Blacon (Holy Trinity)	15	6
8th Chester (Sealand)	52	57
18th Chester (Westminster Park)	96	92
40th Chester (Huntington)	51	59
42nd Chester (Hoole)	162	138
48th Chester (Newton)	85	84
Cestrian (Vicars Cross)	75	70
Dewa Explorers (Vicars Cross)	38	26
Garrison Explorers (Malpas)	13	13
Maverick Explorers (Tarporley)	24	19
Pretorian Explorers	3	7
Renegades Explorers (Westminster Park)	12	17
Spartan Explorers (Christleton)	16	21
Wildfire Explorers (Bickerton)	31	21
Wolf Explorers (Upton-by-Chester)	30	29

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“It’s such an honour being the UK Chief Scout. I want a new generation to learn the skills, friendship and belonging I felt when I needed them most. As Chief Scout, I want to show that the outdoors is a place for all of us to be at our best, and that Scouts is truly open to all”

Dwayne Fields, UK Chief Scout

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78%

of young people agree that they get to share their ideas of what they want to do in Scouts

79%

agree that Scouts helps them to make their own decisions and have a say in things that affect them

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Our finances

Income

The charity's income primarily comes from membership subscriptions paid by Scout Groups. Although income from membership subscriptions was £97,117, most of this (76%) was immediately paid on to County and National Scouts.

Most of our fundraising, grants, and activity income relates to specific activities which do not normally generate a surplus.

Shop income and the District portion of the membership fee (note 3a) are usually the only sources of income which are not generated specifically for events and are therefore available to spend on other projects.

Expenditure

Most of our expenditure relates to charitable activities with their own designated funds, such as World Scout Jamboree, Chester Gang Show, or our Climbing Wall.

A large portion of the charity's General Funds are spent on our District Centre which has become expensive to run in recent years. As explained under the 'Reserves' heading, the District Centre will be rebuilt soon. One priority when designing the new building will be low running costs.

While the new building will be a large upfront investment, we hope it will pay off in years to come.

Reserves

The trustees review the charity's reserves policy regularly. We keep reserves for the following reasons:

- To maintain our District Centre
- To cover operating costs in the event of loss of income
- To maintain the buildings of dormant Scout Groups in the district
- To support Scout Groups in the district in an emergency

The charity's reserves policy is to keep at least £30,000 (2024: £80,000) in general 'free' reserves, as represented by the balance of the General Fund.

The trustees feel the reduction in the reserves policy is appropriate because:

- The existing District Centre will be demolished and will only incur minimal costs in the meantime.
- There are now fewer dormant Scout Groups for which the district is responsible reducing our financial burden and risk.

At 31 December 2025, 93% of the charity's total reserves were designated for a specific purpose.

The balance of the General Fund is £8,141 more than our reserves policy. The trustees feel that this is an appropriate 'buffer' for the charity's circumstances and will continue to monitor the charity's reserves.

Balance sheet

Most of our balance sheet is tied up in land and buildings. We intend to surrender the lease on our Trafford Street property soon.

Most of the cash we hold is designated to specific purposes such as running 7 Explorers Units, rebuilding our District Centre, and running international trips.

One designated fund (the climbing wall fund) had a negative balance at year end. The trustees expect that this will turn positive by mid-2026

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Structure, governance and management

Chester and District Scout Council 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.

District Trustee Board

Our governing document states that we must have between 5 and 12 trustees at any time. Throughout 2025, we averaged 11 trustees who met 5 times in addition to the AGM.

Our AGM is held in May each year and this is where most trustees are appointed. The District Lead Volunteer and District Youth Lead are ex-officio trustees, meaning they are required to be trustees as part of their role, so their term as a trustee aligns with their role. The appointed and ex-officio trustees can co-opt additional trustees between AGMs if required.

As at the date of signing the trustees report, our trustees and their term lengths, excluding any previous terms, are:

Name	Role	Term start	Term end
Megan Porter	District Lead Volunteer	December 2024	December 2029
George Birch	District Youth Lead	July 2023	July 2026
Kieran Skinner	Chair	May 2024	May 2027
Wojciech Kacprzak	Treasurer	May 2025	May 2028
Ashley Hynds		May 2024	May 2027
Callum Webster		May 2025	May 2028
David Bull		May 2024	May 2027
Steve Shone		May 2025	May 2028
James Fothergill		May 2025	May 2026
Jess Booth		May 2025	May 2026
Andrew Barratt		May 2025	May 2026

Day-to-day management

The day-to-day management of the charity is undertaken by the District Leadership Team, headed by the District Lead Volunteer. The trustees are not involved with the 'operational' side of Scouts and instead focus on governance and oversight.

The trustees' report was approved by the trustees.

Kieran Skinner

Kieran Skinner
District Chair

27 October 2026

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Independent Examiner's Report to the trustees of Chester and District Scouts

I report to the trustees on my examination of the financial statements of Chester and District Scouts (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity' 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
- 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.

N S Jenkins

Nicolaus Jenkins FCA
c/o SJC, Chartered Accountants
St John's Chambers
Love Street
Chester
Cheshire
CH1 1QY

27 October 2026

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Statement of financial activities

For the year ended 31 December 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Membership subscriptions	3a	97,117	-	**97,117**	88,060	-	**88,060**
Other voluntary income	3b	24,182	-	**24,182**	35,908	-	**35,908**
Charitable activities	3c	90,143	-	**90,143**	83,422	-	**83,422**
Trading activities	3d	13,296	-	**13,296**	6,691	-	**6,691**
Investment income (interest)		1,253	-	**1,253**	1,734	-	**1,734**
Other income	3e	5,271	-	**5,271**	1,461	-	**1,461**
Total income		**231,262**	**-**	231,262	**217,276**	**-**	217,276
Expenditure on:							
Membership subscriptions	4a	74,148	-	**74,148**	68,733	-	**68,733**
Raising funds	4b	1,003	-	**1,003**	1,387	-	**1,387**
Charitable activities	4c	126,151	-	**126,151**	153,418	-	**153,418**
Trading activities		9,642	-	**9,642**	7,721	-	**7,721**
Total expenditure		**210,944**	**-**	210,944	**231,259**	**-**	231,259
Net income / expenditure		**20,318**	**-**	20,318	**(13,983)**	**-**	(13,983)
Transfers between funds		-	-	-	2,248	(2,248)	-
Net movement in funds		**20,318**	**-**	20,318	**(11,735)**	**(2,248)**	(13,983)
Fund balances brought forward		567,896	-	567,896	579,631	2,248	581,879
Fund balances carried forward		**588,214**	**-**	588,214	**567,896**	**-**	567,896

The 2024 figures have been restated to show a true comparison in membership subscriptions income and expenses. In 2024, the amount paid on to County and National was deducted from the income we received from groups, and the net figure was shown as our income. The restated figures show the gross position.

The statement of financial activities recognises all gains and losses during the year. All income and expenditure derive from continuing activities.

Balance sheet

As at 31 December 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Fixed assets	6	384,131	-	**384,131**	393,029	-	**393,029**
Current assets							
Stocks	7	9,043	-	**9,043**	8,234	-	**8,234**
Debtors	8	14,021	-	**14,021**	13,891	-	**13,891**
Cash at bank and in hand		191,338	-	**191,338**	185,079	-	**185,079**
		214,400	**-**	214,400	**207,204**	**-**	207,204
Current liabilities							
Creditors – amounts falling due within 1 year	9	10,320	-	**10,320**	32,240	-	**32,340**
Net current assets		**204,080**	**-**	204,080	**174,864**	**-**	174,864
Net assets		**588,214**	**-**	588,214	**567,893**	**-**	567,893
Unrestricted funds							
General funds				38,141			103,318
Buildings & equipment fund				384,131			393,029
Climbing wall fund				(4,873)			4,984
Eurojam fund				15,580			15,580
Explorers fund				28,605			15,029
Gang Show fund				17,440			7,689
Hike fund				516			-
Jamboree fund				6,671			9,306
Norway fund				2,980			4,045
Shop fund				12,492			12,033
Watersports fund				3,528			2,694
Weston Grove fund				83,000			-
Young Leader fund				-			186
				588,211			**567,893**

The notes on pages 13 to 16 form part of these financial statements.

Approved by the Board of Trustees on 27 October 2026 and authorised for release and signed on its behalf by:

Kieran Skinner

Kieran Skinner
Chair

Notes to the financial statements

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. The charity's purpose is 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.

2. Accounting policies

a. Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102).

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared on the historical cost basis with the exception of investments, which are stated at fair value.

b. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

c. Recognition of income

Membership subscriptions

Income from membership subscriptions is recognised in the year it is invoiced to groups. Invoices are normally raised in February, relating to the period 1st January to 31st December.

Charitable activities and all other income

Income from events is recognised when the related expenditure is incurred.
Income from other charitable activities and all other income is accounted for when the charity is entitled to the income, the amount can be quantified with reasonable accuracy, and the probability of receipt of the income is more likely than not.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required, and the amount of the obligation can be measured reliably.

e. Tangible fixed assets

Tangible assets are stated at cost. Depreciation is calculated to write off the cost of assets over their useful lives. No depreciation is charged on freehold land. Depreciation rates used are:

Land and buildings	not depreciated
Equipment	10% to 20% straight line
Computer equipment	10% to 20% straight line

2. Accounting policies (continued)

g. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell. Cost is calculated using the current purchase price.

h. Taxation

The charity is exempt from tax on its charitable activities

h. Funds

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 particular 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 and cannot normally be changed without the consent of the donor.

3. Income and endowments

a. Membership subscriptions

Income from membership subscriptions is broken down as follows:

	2025 £	2024 £
Subscription income from groups		
National levy	53,253	48,788
County levy	13,156	13,010
District levy	17,542	13,010
	83,951	**74,808**
Subscription income from Explorers	13,166	13,252
Total	**97,117**	**88,060**

The national levy and county levy are paid on to Cheshire Scouts as shown in note 4a. This is not an optional payment for Chester and District Scouts, and we are obligated to make payment based on membership reported in the annual census. However, the Charities SORP (FRS 102) requires our income to be stated gross (i.e. the full amount collected from groups and Explorers) and the payment to Cheshire Scouts is recognised as an expense.

Subscription income from Explorers is designated by the Trustees to be spent on Explorers.

The above means that, in effect, the only income from membership subscriptions available to spend through General Funds is the district levy, which is a small portion of overall subscription income.

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Notes to the financial statements (continued)

3. Income and endowments (continued)

b. Other voluntary income

This is made up of fundraising, donations, and grants. These income streams usually relate to specific events or projects such as the World Scout Jamboree, or the district climbing wall.

	2025 £	2024 £
Fundraising and donations	9,998	22,877
Grants	14,184	13,031
Total	**24,182**	**35,908**

c. Charitable activities

This represents income received from groups or directly from parents for events organised by or through Chester and District Scouts. These events are not undertaken with the intention to generate a surplus. No income from charitable activities was restricted this year or in the prior year.

d. Trading activities

	2025 £	2024 £
District shop	10,590	6,451
Hire of District Centre	240	240
Hire of climbing wall	2,465	-
Total	**13,295**	**6,691**

e. Other income

The 2025 other income figure represents an amount received from Scottish Power due to electricity bills being overpaid for a number of years. The 2024 figure represented the introduction of one of our Explorer units into our accounts.

4. Expenditure

a. Membership subscriptions

Expenditure on membership subscriptions represents the amount paid to Cheshire Scouts relating to the National membership fee and the County membership fee. The charity is obligated to make this payment based on the annual membership census, regardless of whether or not we receive the income from groups.

	2025 £	2024 £
National levy	59,457	54,263
County levy	14,690	14,470
Total	**74,147**	**68,733**

b. Fundraising costs

Includes all costs incurred in running fundraising events, applying for grants, and seeking donations.

c. Charitable activities

This represents the costs incurred in running events for the benefit of our members. Also included are all overheads which are allocated entirely to charitable activities.

Notes to the financial statements (continued)

5. Payments to trustees

No trustees were remunerated for their services as trustees.

One trustee (George Birch) received payment totalling £800 (2024: nil) for providing bookkeeping services to the charity at a reduced rate.

In addition, 5 trustees (2024: 3) were reimbursed for mileage and out of pocket expenses totalling £13,140 (2024: £5,871) relating to travel, equipment purchases, stationery, and other sundries.

6. Tangible fixed assets

	Land and buildings	Equipment	Computers	Total
	£	£	£	£
Cost				
At 1 January 2025	336,848	97,919	1,726	436,493
Additions	-	9,982	382	10,364
At 31 December 2025	**336,848**	**107,901**	**2,108**	**446,857**
Depreciation				
At 1 January 2025	-	43,119	345	43,464
Charged in year	-	18,840	422	19,262
At 31 December 2025	**-**	**61,959**	**767**	**62,726**
Carrying amount				
At 31 January 2025	**338,848**	**45,942**	**1,341**	**384,131**
At 31 January 2024	336,848	54,800	1,381	393,029

7. Stocks

Stocks represent badges and uniform held for sale in the district shop.

8. Debtors

	2025	2024
	£	£
Membership subscriptions	7,830	8,390
District shop	888	1,342
Activities and events	3,348	470
Loans to groups	1,194	2,988
Prepayments	759	701
Total	**14,019**	**13,891**

9. Creditors

	2025	2024
	£	£
Trade creditors	3,132	29,914
Accruals and deferred income	7,188	2,426
Total	**10,320**	**32,340**