

FINANCE REPORT:

Macclesfield and Congleton District Scout Council

Trustees' Annual Report for the year ended 31st December 2020

Registered Charity Number 520227

Scout HQ Registration Number 10001860

Principal Address: 32 West Bond Street, Macclesfield, SK11 8EQ

The trustees who manage the charity were:-

Trustee Name	Office (if any)	Dates acted if not for whole year
Roy Stubbs		1 st January to 6 th April 2020
Mark Russell Eden		1 st January to 6 th April 2020
Steven Blackburn		
Neil Vinod Raval		
Michael Paul Drew		
John Peter Pearson		
Caroline Mhairi Helen Robinson	Secretary	
Jane Blackburn		
Andrew Evans	Chair	1 st January to 6 th October 2020
Martin Edward Taylor		
William David Jones	Treasurer	1 st April to 31 st December 2020
Rebecca Furness		27 th July to 31 st December 2020
Steven Kenneth Shaw		26 th November to 31 st December 2020
Alexander James Fletcher	Chair	7 th October to 31 st December 2020
Ann Eden		27 th July to 31 st December 2020
Stephen Andrew Richmond		27 th July to 31 st December 2020
David Ernest Giles		23 rd January to 31 st December 2020
Kathryn Wilcock	Treasurer	1 st January to 31 st March 2020

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The District is a trust established under it's rules, which are common to all Scouts.

MACCLESFIELD AND CONGLETON DISTRICT SCOUT COUNCIL, CHARITY NUMBER 520227. Registered Address: 32 W Bond St, Macclesfield SK11 8EQ. **THE SCOUT ASSOCIATION Patron:** HM The Queen. President: HRH The Duke of Kent. Founder: Robert Baden-Powell OM. Chief Scout: Lt Cdr (Hon) Bear Grylls RN Registered Charity Numbers 306101 (England and Wales) and SC038437 (Scotland) Incorporated by Royal Charter.

The trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The District is managed by the District Executive Committee, the members of which are the Charity trustees of the Scout District, which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping of proper accounts and making returns to the Charity Commission as appropriate.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of his appointment and is responsible for the maintenance of District property, the raising of funds and the administration of District finance, the insurance of persons, property and equipment, District public occasions, assisting in the recruitment of leaders and other adult support, appointing any sub committees that may be required, and appointing District Administrators, other than those who are elected.

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the buildings, property and equipment:- The District would request the use of buildings, property and equipment from neighbouring organisations such as churches, community centres and Scout Groups. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members:- The District, through the annual membership subscriptions, is covered by The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising:- The District is primarily reliant upon income from subscriptions, scouting activities and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders:- The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members:- The District provides scouting activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the District as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.



The Values of Scouting

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.

The Scout Method

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 District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

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

Signed by Alex Fletcher (Chair) and Caroline Robinson (Secretary) on 24th June 2021

Macclesfield & Congleton District Scout Council Receipts and Payments Account

	Year start date		Year end date		
Whole District Consolidated	For the year from	1st January 2020	To	31st December 2020	2019
Receipts					
	2020				2019
	Unrestricted funds	Designated Funds	Restricted funds	Total funds	Total funds
	£	£	£	£	£
Donations, legacies and similar income					
Membership subscriptions	66,969	0	0	66,969	22,359
Less: Membership subscriptions paid on	(50,209)	0	0	(50,209)	(4,940)
Net membership subscriptions retained	16,760	0	0	16,760	17,419
Donations	380	0	0	380	310
Legacies	5,000	0	0	5,000	0
Gift Aid	0	0	0	0	0
Sundry Income	1,243	0	0	1,243	263
Income from Scouting Activities	9,489	0	0	9,489	118,972
Sub total	32,872	0	0	32,872	136,964
Grants					
Macclesfield Town Council	0	0	0	0	1,100
Covid-19 Grants	22,668	0	0	22,668	0
Sub total	22,668	0	0	22,668	1,100
Fundraising (gross)					
Various Fundraising activities	1,207	0	0	1,207	1,202
Shop Sales	7,017	0	0	7,017	18,763
Sub total	8,224	0	0	8,224	19,965
Investment income					
Bank interest	125	0	0	125	182
The Scout Association Short Term Investment Service	120	0	0	120	332
Sub total	246	0	0	246	514
Total Gross Income	64,009	0	0	64,009	158,543

Macclesfield & Congleton District Scout Council					
Receipts and Payments Account					
		Year start date		Year end date	
	For the year from	1st January 2020	To	31st December 2020	
Payments					
	2020				2019
	Unrestricted funds	Designated Funds	Restricted funds	Total funds	Total funds
	£	£	£	£	£
Charitable Payments					0
Youth programme and activities	9,923	0	2,926	12,849	23,239
World Scout Jamboree	0	4,120	0	4,120	39,350
Barnswood Refurbishment	60,245			60,245	0
Water	373	0	0	373	1,104
Electricity and Gas	6,270	0	0	6,270	14,882
Insurance	3,442	0	0	3,442	3,004
Repairs and Renewals	5,168	0	0	5,168	13,686
Waste Disposal	288	0	0	288	3,566
Cleaning	403	0	0	403	5,591
Telephone	1,017	0	0	1,017	990
District Administration	3,838	0	0	3,838	2,815
New Booking System	0	0	0	0	500
Bank Charges	240	0	0	240	127
Printing and photocopying	0	0	0	0	50
Firefighting Equipment Service	0	0	0	0	1,730
Tree Survey	0	0	0	0	0
Group Safety Audits	2,700	0	0	2,700	0
AGM and trustee expenses	(500)	0	0	(500)	679
Depreciation of Equipment	7,611	0	0	7,611	7,611
Sundry Expenses	828	0	0	828	512
Sub total	101,845	4,120	2,926	108,891	119,436
Fundraising expenses					
Shop Purchases	4,899	0	0	4,899	17,543
Sub total	4,899	0	0	4,899	17,543
Total Gross Expenditure	106,744	4,120	2,926	113,790	136,979
Net of receipts/(payments)	(42,735)	(4,120)	(2,926)	(49,781)	21,564
Transfers between funds	8,880	(8,880)	0	0	(20,617)
Total funds last year end	495,382	13,000	2,926	511,308	508,618
Total funds this year end	461,527	0	0	461,527	509,565

Statement of assets and liabilities at the end of the year

	31st December 2020				31-Dec-19
	Unrestricted funds	Designated Funds	Restricted funds	Total funds	Total funds
	£	£	£	£	£
Cash funds					
Bank current account	82,840	0	0	82,840	79,595
Natwest Bank Current Account	60,050			60,050	
Shop Bank Account & Cash	1,591			1,591	
Bank deposit account	0	0	0	0	61,112
The Scout Association Short Term Investment Service	0	0	0	0	35,938
Cash	351	0	0	351	1,325
Total cash funds	144,832	0	0	144,832	177,970
Other monetary assets					
Deferred Expenditure WSJ	0	0	0	0	0
Debtors	4,317	0	0	4,317	13,893
Sub total	4,317	0	0	4,317	13,893
Non monetary assets for charity's own use					
Shop stock	6,000	0	0	6,000	6,261
Other stock	0	0	0	0	0
Land and buildings	310,063	0	0	310,063	311,212
Scouting equipment, furniture etc	16,275	0	0	16,275	22,736
Sub total	332,338	0	0	332,338	340,209
Total Assets	481,486	0	0	481,486	532,072
Liabilities					
Accounts not yet paid	3,340	0	0	3,340	7,812
Other liabilities- Eurojam	16,618	0	0	16,618	12,952
Sub total	19,958	0	0	19,958	20,764
Net Assets	461,528	0	0	461,528	511,308
The funds of the charity:					
Restricted funds- GE Hardship				0	2,926
Unrestricted funds				0	
General funds				461,528	495,382
Designated funds				0	13,000
Total unrestricted funds				461,528	508,382
Total charity funds				461,528	511,308

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 24th June 2021 and signed on their behalf by

Signatures	Alex Fletcher- Chair
	David Jones-Treasurer

Notes to the 2020 Financial Statements

Eurojam: The Eurojam camp in Poland has been cancelled. The cost to the District was £4,120 in respect of uninsured air fares. This has been charged against the International Activities Fund. A claim for other costs incurred is in progress with our insurers. This claim is expected to be paid in full.

Effect of Covid-19:- As with all youth organisations the District's activities were severely restricted for most of the year, from 27th March 2020 onwards. The income from Scouting Activities decreased by £109,500, of which £65,750 was attributable to the closure of the District campsite at Barnswood. Our other main source of regular income, Net Membership Subscriptions, showed a small decrease. As these are collected annually in February based on the 31st January census this decrease was in line with normal annual variations in membership numbers, and was not caused by the pandemic. The January 2021 census showed a decrease in membership of 20%, which was better than anticipated. The closure of Barnswood had a silver lining in that it enabled the major refurbishment to be carried out without any further impact on the youth activities. The loss of income and the refurbishment costs have been partly offset by the receipt of £22,668 in Covid support grants from local authorities in 2020, and £34,170 in 2021. The trustees consider that the District has adequate funds to enable it to continue as a going concern for the foreseeable future.

Accounting Policies

Basis of preparation:- The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)). They have also been prepared in accordance with charity law in the United Kingdom.

Depreciation:- Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Freehold property is not depreciated
- Buildings – 5% on straight line
- Plant and machinery – 10% on straight line
- Equipment – 20% on straight line

Incoming resources:- Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended:- Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise of shop purchases.
- Expenditure on charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.



Interest receivable:- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable to the bank.

Fund accounting:- Unrestricted funds are available to spend on activities that further any of the purpose of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

Legal status:- The District is an unincorporated charity established under the Policy, Organisation and Rules of The Scout Association.

Going concern basis:- The accounts have been prepared on a going concern basis as the trustees believe that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the funds currently available to the charity will enable it to continue as a going concern for many years to come.

Public Benefit:- The trustees confirm that they have paid due regard to the Charities Act 2011 to demonstrate that our aims are for the public benefit. Our assessment is that we have met the public benefit criteria under both the advancement of education and of citizenship or community development headings. The main principles of Scouting demonstrates that our aims are for the public benefit in the following ways:

Developing young people towards their full potential through the Scouting programme.

There is a clear link between the purpose of Scouting and the benefits to young people.

The various and numerous Scouting activities are managed with the health and safety of the young people always a priority. We plan to ensure that the benefit of these activities far outweighs any associated potential risks.

General Volunteers:- The charity is run entirely by volunteers who provide an invaluable contribution to the charity.

Related Party Transactions:- There were no related party transactions during the year.

Trustees' Remuneration:- No trustee received any remuneration during the year.



Independent Examiner's Report to the Council For the Year Ended 31 December 2020

I report to the trustees on my examination of the accounts of the Macclesfield and Congleton District Scout Council ("the Charity") for the year ended 31 December 2020.

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 Commissioners 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 1008 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.

Heather Self
Chartered Accountant and Chartered Tax Adviser
Fernlee
Meg Lane
Sutton
Macclesfield
SK11 0LY

14th June 2021