

Macclesfield and Congleton District Scout Council

Trustees' Annual Report for the year ended 31st December 2022

Registered Charity Number 520227
Number 10001860

Scout HQ Registration

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

The trustees who managed the charity were:

Trustee Name	Office (if any)	Dates acted if not for whole year
Mark Russell Eden		
Steven Blackburn		1 st January 2022 to 30 th June 2022
Neil Vinod Raval		1 st January 2022 to 1 st April 2022
Caroline Mhairi Helen Robinson	Secretary	
Jane Blackburn		1 st January 2022 to 30 th June 2022
Martin Edward Taylor		
William David Jones	Treasurer	
Rebecca Furness		1 st January 2022 to 18 th June 2022
Alexander James Fletcher	Chair	
Ann Eden		
Stephen Andrew Richmond		
Ian Richard MacKintosh		
Michael James Brown		1 st March 2022 to 31 st December 2022
Martin Christopher Hardy		17 th March 2022 to 31 st December 2022
Benjamin Borg-Heffernan		8 th August 2022 to 31 st December 2022
Ephram Luke Graves		7 th April 2022 to 31 st December 2022

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 its rules, which are common to all Scouts.

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 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 and Advisors, other than those who are elected.

Reserves

The District Executive Committee has examined the needs and challenges faced by the District in both the short and the medium term along with relevant financial forecasts and has formulated a policy to meet those needs. This policy was recently reviewed and approved by the Committee.

At the balance sheet date the charity had unrestricted reserves of £178,000 (2021 - £131,000). The Trustees' policy is to maintain a prudent level of reserves of 12 months' expenditure of unrestricted funds, plus any additional amount that may be required to maintain the charity's assets in a suitable condition. The reserves were maintained at this level or greater throughout the past year. The Trustees consider that the reserves are sufficient to cover any foreseeable major maintenance requirements for the District's Headquarters and Campsite buildings.

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: The District is primarily reliant upon income from subscriptions and scouting activities. The District holds 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 young people aged 6 to 18. If there were 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, or 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, the Scout Promise.

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

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

Signed by Alexander Fletcher (Chair) and Caroline Robinson (Secretary) on 16th June 2023

Macclesfield & Congleton District Scout Council

Income and Expenditure Account

For the Year Ended 31st December 2022

Consolidated		
Income	2022	2021
	Unrestricted funds	Total funds
	£	£
Donations, legacies and similar income		
Membership subscriptions received	70,342	59,363
Less: Membership subscriptions paid on	(53,019)	(43,524)
Net membership subscriptions retained	17,324	15,839
Donations	1,205	1,579
Legacies	0	0
Gift Aid	1,780	6,219
Sundry Income	584	2,914
Rent of HQ Building	1,290	480
1st Aid Training Fees Received	450	780
Income from Scouting Activities	128,802	28,325
Sub total	151,435	56,136
Grants		
Covid-19 Grants	5,334	34,171
Sub total	5,334	34,171
Fundraising (gross)		
Various Fundraising activities	0	50
Shop Sales	16,803	10,290
Sub total	16,803	10,340
Investment income		
Bank interest	406	28
Sub total	406	28
Total Gross Income	173,978	100,675

Macclesfield & Congleton District Scout Council
Income and Expenditure Account
For the Year Ended 31st December 2022

Expenditure	2022	2021
	Total funds	Total funds
	£	£
Charitable Payments		
Youth programme and activities	36,939	28,802
Grants Made	257	2,200
Jamborees- World & Eurojam	5,118	0
Water	386	353
Electricity and Gas	11,489	5,286
Insurance	4,212	3,509
Repairs and Renewals	33,171	18,032
New Alarm & CCTV System	2,608	0
New Website	1,010	0
Replacement Audio Visual Equipment	633	0
Waste Disposal	4,762	330
Cleaning	3,116	2,031
Telephone	647	427
District Administration	3,125	2,694
Bank Charges	314	216
AGM and trustee expenses	0	0
Depreciation of Equipment	11,398	11,606
Sundry Expenses	3,909	5,846
Sub total	123,094	81,332
Fundraising expenses		
Shop Purchases	15,211	7,640
Sub total	15,211	7,640
Total Gross Expenditure	138,305	88,972
Net of receipts/(payments)	35,673	11,704
Transfers between funds	0	0
Total funds last year end	473,232	461,528
Total funds this year end	508,904	473,232

Statement of assets and liabilities at the end of the year

	31-Dec-22	31-Dec-21
Assets	Total funds	Total funds
	£	£
Cash funds		
Bank current accounts	62,431	69,310
Bank deposit accounts	117,219	65,012
Shop Bank Account & Cash	3,173	3,257
Cash	131	214
Total cash funds	182,954	137,793
Other monetary assets		
Debtors and Prepayments	7,754	7,473
Sub total	7,754	7,473
Non monetary assets for charity's own use		
Shop stock	6,000	6,000
Other stock	1,500	1,611
Land and buildings	307,765	308,914
Scouting equipment, furniture etc	15,544	25,793
Sub total	330,809	342,318
Total Assets	521,517	487,584
Liabilities		
Accounts not yet paid	4,612	4,365
Other liabilities- Explorers	8,002	9,991
Sub total	12,614	14,356
Net Assets	508,903	473,229
The funds of the charity:		
Unrestricted funds		
General funds	508,903	473,230
Total charity funds	508,903	473,230

The above Income and Expenditure Account and Statement of assets and liabilities were approved by the Trustees on 20th March 2023 and signed on their behalf by William David Jones (Treasurer) and Alexander James Fletcher (Chair).

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 2022.

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
Yew Tree Farm
Mugginton Lane End
Weston Underwood
Ashbourne
DE6 4PP

6th June 2023

Heather Self