

# **Chester and District Scout Council**

**Financial Statements for the  
Year Ended 31 December 2022**

**Chester District Scout Council**  
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***For the year ended 31 December 2022***

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**Chester District Scout Council**  
**Report of the Trustees**  
***For the year ended 31 December 2022***

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022***

**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  
Mrs L Roberts  
Mr M Gallagher  
Miss M Porter  
Miss J Taker  
Mr D Bull OBE  
Mr S Shone  
Mrs K Collins  
Mr N Thornton  
Mr A Hynds  
Mr C Webster  
Mr C Huxley-Clowes  
Mr M Stout

Approved by the board of trustees on 25 January 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 2022***

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 4 to 8.

**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:**

**Qualification:**

**Address:**

**Chester District Scout Council**  
**Statement of Financial Activities**  
**Including Income and Expenditure Account**  
**For the year ended 31 December 2022**

				<b>31.12.2022</b>	<b>31.12.2021</b>
	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
<b><u>Income from:</u></b>					
Subscriptions		9,745	-	9,745	10,231
Scouting activities		40,570	-	40,570	5,249
Donations		47,281	-	47,281	38,297
Grants		200	1,500	1,700	-
District shop		10,079	-	10,079	-
Hall hire		200	-	200	-
Investments	4	178	-	178	49
<b>Total income</b>		108,253	1,500	109,753	53,826
<b><u>Expenditure on:</u></b>					
Scouting activities		76,602	-	76,602	13,672
District shop		7,108	-	7,108	1,768
District team		54	-	54	1,239
Donations		254	-	254	-
Insurance		2,971	-	2,971	2,781
Software		672	-	672	360
Waste collection		1,109	-	1,109	-
Phone costs		567	-	567	546
Gas & electric		1,602	-	1,602	2,771
Maintenance		901	-	901	430
Sundry		39	-	39	88
Rent		70	-	70	70
Depreciation		6,248	-	6,248	70
Irrecoverable debts		8,892	-	8,892	-
<b>Total expenditure</b>		107,090	-	107,090	23,795
<b>Net income/(expenditure)</b>		1,163	1,500	2,663	32,879
Extraordinary items		11,675	-	11,675	-
Transfers between funds		500	(500)	-	-
Revaluation of fixed assets		-	-	-	-
Other gains/(losses)		5,000	-	5,000	-
<b>Net movement in funds</b>		18,338	1,000	19,338	32,879
Fund balances brought forward		574,844	-	574,844	541,965
<b>Fund balances carried forward</b>		593,182	1,000	594,182	574,844

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**  
**As at 31 December 2022**

			<b>31.12.2022</b>	<b>31.12.2021</b>
	<b>Notes</b>	<b>Unrestricted Funds (£)</b>	<b>Restricted Funds (£)</b>	<b>Total Funds (£)</b>
<b>Fixed assets</b>				
Tangible assets	<b>6</b>	393,080	-	393,080
		<u>393,080</u>	<u>-</u>	<u>393,080</u>
<b>Current assets</b>				
Stock		5,763	-	5,763
Debtors	<b>7</b>	12,598	-	12,598
Cash at bank and in hand		185,958	1,000	186,958
		<u>204,320</u>	<u>1,000</u>	<u>205,320</u>
<b>Creditors</b>				
Amounts falling due within 1 year	<b>8</b>	4,219	-	4,219
		<u>4,219</u>	<u>-</u>	<u>4,219</u>
Net current assets		<u>200,102</u>	<u>1,000</u>	<u>201,102</u>
Total assets less current liabilities		593,182	1,000	594,182
<b>Net assets</b>		<u><u>593,182</u></u>	<u><u>1,000</u></u>	<u><u>594,182</u></u>
<b>Funds</b>				
	<b>9</b>			
<u>Unrestricted funds:</u>				
General fund				136,890
Eurojam fund				19,870
Watersports fund				1,458
Fellowship fund				283
Gang Show fund				8,166
WSJ fund				23,542
Shop fund				9,892
Buildings & equipment fund				393,080
				<u>593,182</u>
<u>Restricted funds:</u>				
Arnold Clark fund				1,000
				<u>594,182</u>
<b>Total funds</b>				<u><u>594,182</u></u>
				<u><u>574,844</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2024 and were signed on its behalf by:

**Mr K Skinner (Chairperson)**

**Chester District Scout Council**  
**Notes to the accounts**  
**Year ended 31 December 2022**

**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: 10% 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 2022**

**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

**4. Investment income**

	<b>31.12.2022</b>	<b>31.12.2021</b>
	£	£
Bank account interest	178	49

**5. Trustees' remuneration and benefits**

There were no trustee's remuneration or other benefits for the year ended 31 December 2022 nor the year ended 31 December 2021.

**6. Tangible fixed assets**

	<b>Land &amp; Buildings</b>	<b>Scouting Equipment</b>	<b>Total</b>
<b>Cost</b>			
At 1 January 2022	336,848	61,980	398,828
Additions for the year	-	500	500
At 31 December 2022	<u>336,848</u>	<u>62,480</u>	<u>399,328</u>
<b>Depreciation</b>			
At 1 January 2022	-	-	-
Charge for the year	-	6,248	6,248
At 31 December 2022	<u>-</u>	<u>6,248</u>	<u>6,248</u>
<b>Net book value</b>			
At 31 December 2021	<u>336,848</u>	<u>61,980</u>	<u>398,828</u>
At 31 December 2022	<u><u>336,848</u></u>	<u><u>56,232</u></u>	<u><u>393,080</u></u>

**7. Debtors due within 1 year**

	<b>31.12.2022</b>	<b>31.12.2021</b>
	£	£
Membership subscriptions	8,016	16,113
Shop	3,955	3,242
Owed by groups for activities	50	-
Loans to groups	577	-
	<u>12,598</u>	<u>19,355</u>

**Chester District Scout Council**  
**Notes to the accounts - continued**  
**Year ended 31 December 2022**

**8. Creditors due within 1 year**

	<b>31.12.2022</b>	<b>31.12.2021</b>
	£	£
Loans from groups	4,219	-
	<u>4,219</u>	<u>-</u>

**9. Movement in funds**

	<b>01.01.2022</b>	<b>Movement</b>	<b>31.12.2022</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	142,362	(5,472)	136,890
Eurojam fund	20,520	(650)	19,870
Watersports fund	-	1,458	1,458
Fellowship fund	684	(401)	283
Gang Show fund	9,689	(1,523)	8,166
WSJ fund	6,747	16,795	23,542
Shop fund	7,634	2,258	9,892
Buildings & equipment fund	387,208	5,872	393,080
	<u>574,844</u>	<u>18,338</u>	<u>593,182</u>
<b>Restricted funds</b>			
Arnold Clark fund	-	1,000	1,000
	<u>-</u>	<u>1,000</u>	<u>1,000</u>
<b>Total funds</b>	<u>574,844</u>	<u>19,338</u>	<u>594,182</u>

**10. Related party transactions**

There were no related party transactions for the year ended 31 December 2022.

**11. Description of funds**

<b>Eurojam fund</b>	Monies set aside to be used by the participants of Eurojam (which was cancelled) on other international events before their 25th birthday.
<b>Watersports fund</b>	Monies set aside for running kayaking, paddleboarding, and bellboating for the district.
<b>Fellowship fund</b>	Monies set aside for the running of the Fellowship active support unit.
<b>Gang Show fund</b>	Monies set aside for running Chester Gang Show.
<b>WSJ fund</b>	Monies set aside to send young people from Chester to WSJ 2023 in South Korea.
<b>Shop fund</b>	Monies set aside to run the district shop.
<b>Arnold Clark fund</b>	A grant received from Arnold Clark for the purchase of additional watersports equipment.
<b>Buildings &amp; equipment fund</b>	A fund equivalent to the net book value of our buildings and equipment, plus monies set aside for their upkeep and improvement.