

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Cheshire County Scout Council

Contents of the Financial Statements  
for the Year Ended 31 December 2023

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**Report of the Trustees**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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**

**Objectives and aims**

The objectives of the Scout Council are as a unit of the Scout Association.

The Aim of The Scout Association is to actively engage and support young people 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.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This year we look back with pride, and no little astonishment at what we've achieved together.

We recorded a further 5% growth in membership, with over 450 Young People and 90 Adult Leaders having joined our twelve and a half thousand strong movement this year.

We've opened another twelve Squirrels sections, for 4 to 6 year olds across the County, that's 22 Dreys in total.

We've secured funding to support our ambitious Inclusive Growth Plan, recruiting 2 Local Growth Officers to help us open over 40 new sections over the next 2 years, to reach under-represented communities in Cheshire.

We were awarded Charity of the Year 2023 by The Cheshire and Warrington Pledge for Chamboree, our international Scout and Guide Jamboree, which took place over the Summer.

We had a sell-out Cheshire Hike this Spring with over 700 Scouts and Explorer Scouts hiking. Whilst 275 Cub Scouts slept under the GAIA Earth Artwork at Chester Cathedral. We opened our Skills Day out to Young Leaders, with over 120 taking part.

We had our first ever Cheshire King's Scouts on Parade at Windsor this St. George's Day. And over 560 Scouts and Explorers were awarded Top Awards at Celebrating Success this Autumn, including 60 Explorer Belts, 130 YouShape Awards.

Leaders too were recognised, with a special award being made by the High Sheriff of Cheshire to our Explorer Belt and World Scout Jamboree Leadership Teams in celebration of our Global Summer.

With over 100 Cheshire Scouts and leaders having had an unforgettable experience out in South Korea for the 25th World Scout Jamboree. Despite the hurdles, Scouts broadened their horizons and showed incredible adaptability while also exploring the cultural heritage of South Korea during the once-in-a-lifetime Jamboree.

In addition, our Explorer Belt Contingent of 60 Explorer Scouts and Scout Network members had an amazing two-week European international expedition this Summer. With teams traveling across Belgium, The Netherlands and Germany.

We held 2 successful Community Impact Days at Tatton Park for under-represented communities, and children in foster care, as well as 24 Big Help Out events across our 9 Districts for the King's Coronation.

We have appointed a new Youth Lead for Cheshire Scouts, who will ensure that young people are empowered to share their ideas and have a meaningful voice, getting them involved and engaged in our decision making, and shaping their own adventure.

## Cheshire County Scout Council

### Report of the Trustees

#### FINANCIAL REVIEW

##### Reserves policy

The Trustees continually review the Charity's Reserves along with its income & expenditure throughout the Scouting year. It endeavours to keep them at a level necessary for future capital commitments, ongoing working capital requirements, investments or grants to further develop the charity, to cover unforeseen shortfalls in budgets and to keep assets and activity centres in good working order.

These policies have given Cheshire a sound financial base allowing Cheshire to concentrate delivering an attractive and robust programme for Scouts in Cheshire.

General Reserves  
comprise: -

|   | £              |
|---|----------------|
| Balance at 31 December 2023   | 266,127        |
| Less  |                |
| Funds considered by the Charity Commissioners as not available as they have been spent on Operating Assets (per accounts) | (114,208)      |
| Available Funds   | 173,204        |
| Designated Reserves as per accounts: -  | <u>304,847</u> |
| Restricted Reserves as per accounts: -  | <u>135,239</u> |

Designated reserves are set aside for specific requirements of the County for future activities & capital funding. Whilst Restricted reserves are used in accordance with the Donors restrictions.

The Trustees have also in mind the additional costs relating to Activity Centre Activities.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The County'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.

##### Recruitment and appointment of new trustees

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

511356

##### Principal address

Asher House  
Barsbank Lane  
Lymm  
Warrington  
Cheshire  
WA13 0ED

**Cheshire County Scout Council**

**Report of the Trustees**

**Trustees**

Mr P L Mather County Chair  
Mr D W Hopley County Lead Volunteer  
Mr D Skinner Youth Lead (Term started: 8 October 2023)  
Mr L W Thornton County Treasurer  
Mr M Rollinson JP DL  
Mr J Duley  
Mr J Vickery  
Miss E Vickers  
Mr A D Dodd (Term ended: 8 October 2023)  
Mr J Bennett (Term ended: 14 June 2023)  
Mr P Cox (Term ended: 14 June 2023)  
Miss L Dyer (Term ended: 14 June 2023)  
Mr N Flatman (Term ended: 14 June 2023)  
Mr A Little (Term ended 14 June 2023)  
Mr D Metcalfe (Term ended: 14 June 2023)  
Mr G Proctor (Term ended: 14 June 2023)  
Mrs V Thomason (Term ended: 14 June 2023)  
Mrs J Williamson (Term ended: 14 June 2023)

**Independent Examiner**

Stacy Mason FCCA  
HGA Accountants & Financial  
Consultants Ltd  
t/a Chittenden Horley - Chartered  
Accountants  
Hyde Park House  
Cartwright Street  
Hyde  
SK14 4EH

Approved by order of the board of trustees on 14th May 2024 and signed on its behalf by:



Mr P L Mather - County Chair of the Trustee Board

Independent examiner's report to the trustees of Cheshire County Scout Council  
Year ended 31<sup>st</sup> December 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 8 to 18.

**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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 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.

*Stacy Mason*

Stacy Mason FCCA

HGA Accountants & Financial Consultants Ltd  
t/a Chittenden Horley - Chartered Accountants  
Hyde Park House  
Cartwright Street  
Hyde  
SK14 4EH

22<sup>nd</sup> May 2024

Cheshire County Scout Council  
Statement of Financial Activities  
for the Year Ended 31 December 2023

|                                     | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ | 31.12.22<br>Total<br>funds<br>£ |
|-------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>   |       |                            |                          |                                 |                                 |
| Donations and legacies              |       | 13,466                     | 4,300                    | 17,766                          | 10,942                          |
| <b>Charitable activities</b>        |       |                            |                          |                                 |                                 |
| Campsites                           |       | 125,359                    | -                        | 125,359                         | 77,372                          |
| Duke of Edinburgh Awards            |       | 5,265                      | -                        | 5,265                           | 4,771                           |
| Cheshire Hike                       |       | 18,339                     | -                        | 18,339                          | 6,975                           |
| Investment income                   | 2     | 6,180                      | -                        | 6,180                           | 119                             |
| Membership fees                     |       | 85,766                     | -                        | 85,766                          | 41,585                          |
| International activities            |       | 14,126                     | -                        | 14,126                          | 25,443                          |
| Other scouting activities           |       | 9,457                      | -                        | 9,457                           | -                               |
| <b>Total</b>                        |       | <u>277,956</u>             | <u>4,300</u>             | <u>282,256</u>                  | <u>167,207</u>                  |
| <b>EXPENDITURE ON</b>               |       |                            |                          |                                 |                                 |
| <b>Charitable activities</b>        |       |                            |                          |                                 |                                 |
| Campsites                           |       | 169,159                    | 4,300                    | 173,459                         | 92,606                          |
| Chamboree                           |       | -                          | -                        | -                               | 12,862                          |
| Other Scouting Activities           |       | 48,613                     | -                        | 48,613                          | 35,818                          |
| Training                            |       | 24,201                     | -                        | 24,201                          | 5,106                           |
| Duke of Edinburgh and Higher Awards |       | 7,162                      | -                        | 7,162                           | 6,218                           |
| Cheshire Hike                       |       | 15,756                     | -                        | 15,756                          | 15,870                          |
| Group Computer Systems OSM          |       | 23,220                     | -                        | 23,220                          | 18,576                          |
| <b>Total</b>                        |       | <u>288,111</u>             | <u>4,300</u>             | <u>292,411</u>                  | <u>187,057</u>                  |
| Net gains/(losses) on investments   |       | 2,436                      | -                        | 2,436                           | (97)                            |
| <b>NET INCOME/(EXPENDITURE)</b>     |       | <u>(7,719)</u>             | <u>-</u>                 | <u>(7,719)</u>                  | <u>(19,850)</u>                 |
| <b>RECONCILIATION OF FUNDS</b>      |       |                            |                          |                                 |                                 |
| <b>Total funds brought forward</b>  |       | <u>578,693</u>             | <u>135,239</u>           | <u>713,932</u>                  | <u>733,782</u>                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b>  |       | <u>570,974</u>             | <u>135,239</u>           | <u>706,213</u>                  | <u>713,932</u>                  |

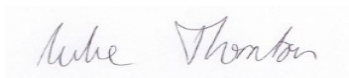
The notes form part of these financial statements

Cheshire County Scout Council

Balance Sheet  
31 December 2023

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 31.12.23<br>Total funds<br>£ | 31.12.22<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|------------------------------|------------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                              |                              |
| Tangible assets                              | 4     | 114,208                 | -                     | 114,208                      | 100,639                      |
| Investments                                  | 5     | 22,103                  | -                     | 22,103                       | 19,668                       |
|  |       | 136,311                 | -                     | 136,311                      | 120,306                      |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                              |                              |
| Debtors                                      | 6     | 23,047                  | -                     | 23,047                       | 20,450                       |
| Cash at bank                                 |       | 497,546                 | 135,239               | 632,785                      | 659,105                      |
|  |       | 520,592                 | 135,239               | 655,831                      | 679,555                      |
| <b>CREDITORS</b>                             |       |                         |                       |                              |                              |
| Amounts falling due within one year          | 7     | (85,929)                | -                     | (85,929)                     | (85,929)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>434,663</u>          | <u>135,239</u>        | <u>569,902</u>               | <u>593,626</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 570,974                 | 135,239               | 706,213                      | 713,932                      |
| <b>NET ASSETS</b>                            |       | <u>570,974</u>          | <u>135,239</u>        | <u>706,213</u>               | <u>713,932</u>               |
| <b>FUNDS</b>                                 |       |                         |                       |                              |                              |
| Unrestricted funds:                          |       |                         |                       |                              |                              |
| General fund                                 |       |                         |                       | 266,127                      | 273,847                      |
| Building Fund                                |       |                         |                       | 194,696                      | 194,696                      |
| County Activity Fund                         |       |                         |                       | 54,408                       | 54,408                       |
| International Fund                           |       |                         |                       | 8,487                        | 8,487                        |
| Campsite Development                         |       |                         |                       | 47,256                       | 47,256                       |
|  |       |                         |                       | 570,974                      | 578,694                      |
| Restricted funds:                            |       |                         |                       |                              |                              |
| Rolling Fund                                 |       |                         |                       | 15,430                       | 15,430                       |
| Leverhulme Fund                              |       |                         |                       | 4,489                        | 4,489                        |
| Presidents Fund                              |       |                         |                       | 3,499                        | 3,499                        |
| Ernest Mather Fund                           |       |                         |                       | 111,821                      | 111,821                      |
| Cheshire Freemasons Fund                     |       |                         |                       | -                            | -                            |
|  |       |                         |                       | 135,239                      | 135,239                      |
| <b>TOTAL FUNDS</b>                           |       |                         |                       | <u>706,213</u>               | <u>713,933</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 14<sup>th</sup> May 2024 and were signed on its behalf by:



Mr L W Thornton - County Treasurer & Trustee

The notes form part of these financial statements



Notes to the Financial Statements  
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

No depreciation has been provided on Land & Buildings, as in the opinion of the Trustees the value of Forest Camp, Sandiway, Cheshire is in excess of its cost.

Depreciation has been provided at a rate of between 5 years and 10 years depending on the nature of the asset.

**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 objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

|                          | 31.12.23     | 31.12.22   |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Deposit account interest | <u>6,180</u> | <u>119</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

## 4. TANGIBLE FIXED ASSETS

|  | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|--|---------------------------|----------------------------------|------------------------|----------------|
| <b>COST</b>                                |                           |                                  |                        |                |
| At 1 January 2023                          | 84,173                    | 94,028                           | 3,000                  | 181,202        |
| Additions for the year<br>31 December 2023 | -                         | 17,316                           | -                      | 17,316         |
|  | <u>84,173</u>             | <u>111,344</u>                   | <u>3,000</u>           | <u>198,517</u> |
| <b>DEPRECIATION</b>                        |                           |                                  |                        |                |
| At 1 January 2023                          | -                         | 77,562                           | 3,000                  | 80,562         |
| Charge for year                            | -                         | 3,746                            | -                      | 3,746          |
|  | <u>-</u>                  | <u>81,308</u>                    | <u>3,000</u>           | <u>84,308</u>  |
| At 31 December 2023                        | -                         | 81,308                           | 3,000                  | 84,308         |
| <b>NET BOOK VALUE</b>                      |                           |                                  |                        |                |
| At 31 December 2023                        | <u>84,173</u>             | <u>30,036</u>                    | <u>-</u>               | <u>114,209</u> |
| At 31 December 2022                        | <u>84,173</u>             | <u>16,465</u>                    | <u>-</u>               | <u>100,639</u> |

## 5. FIXED ASSET INVESTMENTS

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1 January 2023     | 19,668                     |
| Revaluations          | 2,435                      |
|                       | <u>22,103</u>              |
| At 31 December 2023   | 22,103                     |
| <b>NET BOOK VALUE</b> |                            |
| At 31 December 2022   | <u>19,668</u>              |
| At 31 December 2023   | <u>22,103</u>              |

There were no investment assets outside the UK.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                |               |               |
|--------------------------------|---------------|---------------|
|                                | 31.12.23      | 31.12.22      |
|                                | £             | £             |
| Prepayments and accrued income | <u>23,047</u> | <u>20,450</u> |

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |               |               |
|-----------------|---------------|---------------|
|                 | 31.12.23      | 31.12.22      |
|                 | £             | £             |
| Other creditors | <u>85,929</u> | <u>85,929</u> |

**8. MOVEMENT IN FUNDS**

|                           | At 1.1.23      | Net<br>movement<br>in funds | At<br>31.12.23 |
|---------------------------|----------------|-----------------------------|----------------|
|                           | £              | £                           | £              |
| <b>Unrestricted funds</b> |                |                             |                |
| General fund              | 273,843        | (7,719)                     | 266,127        |
| Building Fund             | 194,696        | -                           | 194,696        |
| County Activity Fund      | 54,408         | -                           | 54,408         |
| International Fund        | 8,487          | -                           | 8,487          |
| Campsite Development      | 47,256         | -                           | 47,256         |
|                           | <u>578,694</u> | <u>(7,719)</u>              | <u>570,954</u> |
| <b>Restricted funds</b>   |                |                             |                |
| Rolling Fund              | 15,430         | -                           | 15,430         |
| Leverhulme Fund           | 4,489          | -                           | 4,489          |
| Presidents Fund           | 3,499          | -                           | 3,499          |
| Ernest Mather Fund        | 111,821        | -                           | 111,821        |
| Cheshire Freemasons Fund  | -              | -                           | -              |
|                           | <u>135,239</u> | <u>-</u>                    | <u>135,239</u> |
| <b>TOTAL FUNDS</b>        | <u>713,933</u> | <u>(7,719)</u>              | <u>706,213</u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources | Resources<br>expended | Gains and<br>losses | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|---------------------|----------------------|
|                           | £                     | £                     | £                   | £                    |
| <b>Unrestricted funds</b> |                       |                       |                     |                      |
| General fund              | <u>277,956</u>        | <u>(288,111)</u>      | <u>2,436</u>        | <u>(7,719)</u>       |
|                           | 277,956               | (288,111)             | 2,436               | (7,719)              |
| <b>TOTAL FUNDS</b>        | <u>277,956</u>        | <u>(288,111)</u>      | <u>2,436</u>        | <u>(7,719)</u>       |

## COMPARATIVE MOVEMENT IN FUNDS FOR 2022:

|                           | At 1.1.22      | Net<br>movement<br>in funds | At             |
|---------------------------|----------------|-----------------------------|----------------|
|                           | £              | £                           | 31.12.22<br>£  |
| <b>Unrestricted funds</b> |                |                             |                |
| General fund              | 293,696        | (19,853)                    | 273,843        |
| Building Fund             | 194,696        | -                           | 194,696        |
| County Activity Fund      | 54,408         | -                           | 54,408         |
| International Fund        | 8,487          | -                           | 8,487          |
| Campsite Development      | 47,256         | -                           | 47,256         |
|                           | <u>598,543</u> | <u>(19,853)</u>             | <u>578,694</u> |
| <b>Restricted funds</b>   |                |                             |                |
| Rolling Fund              | 15,430         | -                           | 15,430         |
| Leverhulme Fund           | 4,489          | -                           | 4,489          |
| Presidents Fund           | 3,499          | -                           | 3,499          |
| Ernest Mather Fund        | 111,821        | -                           | 111,821        |
| Cheshire Freemasons Fund  | -              | -                           | -              |
|                           | <u>135,239</u> | <u>-</u>                    | <u>135,239</u> |
| <b>TOTAL FUNDS</b>        | <u>733,782</u> | <u>(19,853)</u>             | <u>713,933</u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | <u>167,207</u>             | <u>(187,057)</u>           | <u>(97)</u>              | <u>(19,850)</u>           |
|                           | 167,207                    | (187,057)                  | (97)                     | (19,850)                  |
| <b>TOTAL FUNDS</b>        | <u>167,207</u>             | <u>(187,057)</u>           | <u>(97)</u>              | <u>(19,850)</u>           |

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

## COMPARATIVE MOVEMENT IN FUNDS

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 358,264        | (64,568)                         | 293,696             |
| Building Fund             | 194,696        | -                                | 194,696             |
| County Activity Fund      | 54,408         | -                                | 54,408              |
| International Fund        | 8,487          | -                                | 8,487               |
| Campsite Development      | 47,256         | -                                | 47,256              |
|                           | <u>663,111</u> | <u>(64,568)</u>                  | <u>598,543</u>      |
| <b>Restricted funds</b>   |                |                                  |                     |
| Rolling Fund              | 15,430         | -                                | 15,430              |
| Leverhulme Fund           | 4,489          | -                                | 4,489               |
| Presidents Fund           | 3,499          | -                                | 3,499               |
| Ernest Mather Fund        | 111,821        | -                                | 111,821             |
| Cheshire Freemasons Fund  | -              | -                                | -                   |
|                           | <u>135,239</u> | <u>-</u>                         | <u>135,239</u>      |
| <b>TOTAL FUNDS</b>        | <u>798,350</u> | <u>(64,568)</u>                  | <u>733,782</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | <u>79,892</u>              | <u>(144,460)</u>           | <u>-</u>                 | <u>(64,568)</u>           |
|                           | 79,892                     | (144,460)                  | -                        | (64,568)                  |
| <b>TOTAL FUNDS</b>        | <u>79,892</u>              | <u>(144,460)</u>           | <u>-</u>                 | <u>(64,568)</u>           |

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

10. DESCRIPTION OF FUNDS

**Rolling Fund:** - To provide repayable loans, interest free, to Groups within the County for major projects.

**Presidents Fund:** - A fund to be distributed at the discretion of the County Lead Volunteer for the benefit of Scouting in Cheshire.

**Leverhulme Fund:** - To provide grants to Scouts for adventurous activities.

**Ernest Mather Fund:** - A donation received towards the cost of a New Training & Residential Block at Forest Camp Cheshire.

**Building Fund:** - Monies set aside by the County for the development of its campsites. This fund provided monies for the original acquisition of Forest Camp Cheshire of £84,173.

**International Fund:** - Monies set aside by the County for the funding of International Scouting events.

**County Activity Fund:** - Monies set aside by the County for the funding of large Activities within the County.

**Campsite Development Fund:** - Monies set aside by the County to fund the Development of its Campsites.

**Development of Scouting in Cheshire:** - Grants received to fund the employment of a Development Officer to promote an increase in Scouting membership within the County.

**Cheshire Freemasons Fund:** - Donation received for the refurbishment of Lakeview at Forest Camp and Scouting in Cheshire.