

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025 for
Cheshire County Scout Council**

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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 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).

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 provide 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Cheshire Scouts actively engages and supports 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 spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, Cheshire County Scout Council ("Cheshire Scouts") continued to deliver a wide range of activities in furtherance of its charitable objectives to support the development of young people through informal education, adventure and community engagement.

The Trustees have had due regard to the Charity Commission's guidance on public benefit. Cheshire Scouts provides identifiable benefit by supporting young people to develop skills for life, including leadership, teamwork, resilience and confidence. These outcomes contribute directly to their development as individuals and as responsible citizens. The charity delivers public benefit by being open and inclusive, with arrangements in place to ensure that no young person is excluded due to financial hardship.

During the year, the charity supported 9,752 young people, delivered through the commitment of more than 3,300 adult volunteers. Demand for places remains high, with waiting lists of over 2,100 young people across all sections. This demonstrates both the continued relevance of the organisation's activities and the need to expand provision to reach more young people.

The charity delivers its objectives through a programme of regular weekly activities across all sections, supplemented by County, national and international opportunities. These activities provide structured, progressive learning through experience, enabling young people to develop key skills in practical environments. A key highlight of the year was the delivery of Cheshire Hike, which involved 720 young people walking a combined distance of over 27,000 kilometres, supported by approximately 300 volunteers. This event exemplifies the charity's focus on challenge, teamwork and personal achievement.

The year also saw a significant expansion in international opportunities. A total of 329 young people and 115 adult volunteers participated in visits abroad, representing the largest level of international engagement to date. These experiences contribute to young people's cultural awareness, independence and personal development. Growth in participation has been particularly strong in the Early Years programme. Squirrel Scouts has continued to expand, with 52 Dreys operating across the County, including 17 new sections opened during the year. This has increased access to Scouting for younger children and supports early engagement in positive developmental activities.

Achievement remains a key measure of impact. During the year, young people were recognised with over 300 top awards, including Chief Scout's Awards and 11 King's Scout Awards. In addition, participants achieved 71 Bronze, 42 Silver and 21 Gold Duke of Edinburgh's Awards. These awards demonstrate the successful development of skills, perseverance, and commitment, and provide clear evidence of progression within the programme.

The charity has continued to focus on inclusion and widening participation. Through targeted initiatives, including work in under-represented communities, new sections have been established in areas with historically lower access to Scouting. These initiatives have enabled more young people to participate, including those from communities where opportunities for structured youth activities may be more limited.

Cheshire Scouts also contributes to the wider community. Volunteers have supported a range of local events and

Report of the Trustees

initiatives, including major county events and activity days for foster families. These activities enhance community cohesion and provide opportunities for young people to engage in service to others.

The delivery of charitable activities is dependent upon the commitment and capability of volunteers. During the year, the charity continued to invest in volunteer recruitment, training and development. This included the completion of Wood Badges, delivery of First Response training, and the awarding of activity permits to support safe programme delivery. Volunteers were also recognised through Good Service Awards and other honours, reflecting their contribution to the charity's success.

The Trustees monitor performance through a combination of membership data, participation levels, achievement outcomes, and feedback from across the County. These measures provide assurance that the charity is delivering against its objectives and maintaining the quality and safety of its activities.

The Trustees consider that Cheshire Scouts has performed well during the year. Continued growth in membership, strong demand for places, the scale and quality of programme delivery, and the achievements of young people all demonstrate that the charity is effectively meeting its objectives and delivering meaningful public benefit.

Looking forward, the charity remains focused on sustainable growth, increasing inclusion, and ensuring that more young people can benefit from Scouting. Priorities include expanding provision to reduce waiting lists, supporting volunteers, and continuing to deliver high-quality, safe and impactful programmes.

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 on delivering an attractive and robust programme for Scouts in Cheshire.

	£
Balance at 31 December 2025	266,931
Less funds considered by the Charities Commissioners as not available as they have been spent on Operating Assets (per accounts)	(106,718)
Available Funds	160,213
Designated Reserves as per accounts	<u>304,547</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.

Cheshire County Scout Council

Report of the Trustees

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. M Rollinson County Chair
Mr. D Hopley County Lead Volunteer
Mr. L W Thornton Treasurer
Mr. D Skinner Youth Lead
Mr. J Duley
Mr. P Cox
Mr. B Savage
Mr. A Cox
Miss. S Sirisot
Mr. G Dugdale
Mrs D Wiseman – resigned 13 May 2025
Mr. J Vickery – completed term of office 13
June 2025

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 7th June 2026 and signed on its behalf by:

Mr. M Rollinson – County Chair & Trustee

Independent examiner's report to the Trustees of Cheshire County Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2025 which are set out on pages 8 to 14.

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

7th June 2026

Statement of Financial Activities for the Year Ended 31 December 2025

Income and Endowments from	Notes	Unrestricted funds £	Restricted Funds £	31.12.25 Total funds £	31.12.24 Total funds £
Donations and Legacies		1,581	-	1,581	7,000
Charitable Activities					
Campsites		219,082	-	219,082	180,496
Cheshire Hike		18,728	-	18,728	16,518
Finance Income		11,590	-	11,590	12,392
Membership Fees		98,595	-	98,595	93,763
International Activities		-	-	-	(7,236)
Other Scouting Activities		3,350	-	3,350	5,135
Total		352,926	-	352,926	308,041
Expenditure on Charitable Activities		Unrestricted funds £	Restricted Funds £	31.12.25 Total funds £	31.12.24 Total funds £
Campsites		182,925	-	182,925	181,097
Chamboree		652	-	652	4,800
Other Scouting Activities		117,626	-	117,626	80,156
Training		3,478	-	3,478	8,307
Duke of Edinburgh Awards & Higher Awards		(61)	-	(61)	2,575
Cheshire Hike		16,593	-	16,593	18,196
Group computer systems OSM		23,220	-	23,220	20,898
Total		344,434	-	344,434	316,030
Net gains/(losses) on investments		-	-	-	-
NET INCOME/(EXPENDITURE)		8,492	-	8,492	(7,989)
Reconciliation of Funds					
Total funds brought forward		562,986	135,239	698,225	706,213
Total funds Carried Forward		571,478	135,239	706,717	698,225

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted Funds £	31.12.25 Total funds £	31.12.24 Total funds £
Fixed Assets					
Tangible Assets	4	106,718	-	106,718	110,463
Investments	5	4,554	-	4,554	22,103
Total		111,272	-	111,272	132,566
Current Assets					
Debtors	6	17,360	-	17,360	18,846
Cash at Bank		815,350	135,239	950,589	638,891
Total		832,710	135,239	967,949	657,737
Creditors					
Amounts falling due within one year	7	(372,503)	-	(372,503)	(92,078)
Net Current Assets		460,206	135,239	595,455	565,659
Total Assets Less Current Liabilities		571,478	135,239	706,717	698,225
Net Assets		571,478	135,239	706,717	698,225
Funds					
Unrestricted Funds:	8				
General Fund				266,931	258,139
Building Fund				194,696	194,696
County Activity Fund				54,408	54,408
International Fund				8,187	8,487
Campsite Development				47,256	47,256
Total				571,478	562,986
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
					-
Total				135,239	135,239
Total Funds				706,717	698,225

The financial statements were approved by the Board of Trustees and authorised for issue on 7th June 2026 and were signed on its behalf by:

Mr L W Thornton – Treasurer & Trustee

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

	31.12.2025 £	31.12.2024 £
Deposit Account Interest	10,708	12,392

3. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. **TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures and Fittings £	Motor Vehicles £	Totals £
Cost				
At 1 January 2025	84,173	111,344	3,000	198,517
Additions for the year	-	-	-	-
At 31 December 2025	84,173	111,344	3,000	198,517
Depreciation				
At 1 January 2025	-	85,054	3,000	88,054
Charge for year	-	3,745	-	3,745
At 31 December 2025	-	88,799	3,000	91,799
Net book Value				
At 31 December 2025	84,173	22,545	-	106,718
At 31 December 2024	84,173	26,290	-	110,463

5. **FIXED ASSET INVESTMENTS**

Market Value	Limited Investments £
At 1 January 2025	22,103
Investment Withdrawal	(17,549)
At 31 December 2025	4,554
Net Book Value	
At 31 December 2024	22,103
At 31 December 2025	4,554

There were no investment assets outside the UK.

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.2025 £	31.12.2024 £
Prepayments and accrued Income	23,071	23,047

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

	31.12.2025 £	31.12.2024 £
Other Creditors	372,503	92,078

8. **MOVEMENT IN FUNDS**

	At 01.01.25 £	Net Movement in funds £	At 31.12.25 £
Unrestricted Funds:			
General Fund	258,139	8,792	266,931
Building Fund	194,696		194,696
County Activity Fund	54,408		54,408
International Fund	8,487	(300)	8,187
Campsite Development	47,256		47,256
Total	562,986	8,492	571,478
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	-		-
Total	135,239	-	135,239
Total Funds	698,225	8,492	706,717

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

	Incoming resources £	Resources expended £	Gains and Losses £	Movement in funds £
Unrestricted funds:				
General Fund	352,926	344,434	-	8,492
TOTAL FUNDS	352,926	344,434	-	8,492

COMPARATIVE MOVEMENT IN FUNDS

	At 01.01.2024 £	Net Movement in funds £	At 31.12.2024 £
Unrestricted Funds:			
General Fund	266,128	(7,989)	258,139
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
Total	570,975	(7,989)	562,986
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
Total	135,239	-	135,239
Total Funds	706,214	(7,989)	698,225

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

	Incoming resources £	Resources expended £	Gains and Losses £	Movement in funds £
Unrestricted funds				
General Fund	308,041	316,030	-	(7,989)
TOTAL FUNDS	308,041	316,030		(7,989)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

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 Commissioner 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.