

REGISTERED CHARITY NUMBER: 515681

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
Dane Valley Scout Group

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Dane Valley Scout Group

Contents of the Financial Statements
for the Year Ended 31st December 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13
Detailed Statement of Financial Activities	14 to 15

Dane Valley Scout Group

Report of the Trustees for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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 scout group is open to all young people from the age of 6 years old who are willing to make the scout law and promise. Scouting aims to help young people achieve their full physical, intellectual, spiritual potential as individuals, citizens and as members of their local, national and international communities through a developed programme of activities and challenges.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

As trustees of the charity, the Dane Valley Scout Group Executive Committee provide the support and governance to the Group Scout Leader and their team of leaders achieve this aim.

Areas of governance for the committee include; safety, financial management and fundraising, property, equipment and insurance and compliance.

2021 - the only certainty was change. We started the year in lockdown but eventually returned to face to face scouting. That the group remained strong throughout the pandemic has been a testament to the leadership in the sections and the group structure as a whole

Our leaders have consistently adapted, creating energetic online and in person programmes that have enabled some sense of normality during these strangest of times.

As an executive we have done all we can to support our Group and Section leaders to ensure they've had what is needed to succeed. The group remains on a strong financial footing; in part due to long term financial stability but also from grants to fill the gap lost through subs and consequent smaller Gift Aid reimbursement.

During 2021; we continued to invest for the long term in the headquarters, including ensuring our fire safety exceeded standards and replaced the shipping container to protect the investment made in the gang show costumes for future performances.

Hopefully 2022 is fully back to normal. Please take time to thank our leaders and those that make this group tick. That this unique organisation remains strong and differentiated is special and should be treasured by all connected.

Matt Harrison
Chairperson

FINANCIAL REVIEW

Financial position

The group remains strong financially enabling the trustees to plan and continue a scheme of refurbishment and updating of the 35 year old buildings to help maintain the income stream from the users of the facilities.

Reserves policy

To endorse its position as a going concern the group maintains its reserves to allow for unexpected major repairs to its assets and / provision of equipment necessary to function effectively and efficiently.

The group relies on its users to meet its regular commitments but also aims to maintain reserves of at least 12 months costs to ensure any future shortages in cash flows can be met without distracting from the groups main aims and responsibilities to its young members.

Dane Valley Scout Group

Report of the Trustees
for the Year Ended 31st December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Group is a trust established under its rules which are common to all Scout groups. Trustees are appointed in accordance with Policy, Organisation and Rules of the Scout Association.

Recruitment and appointment of new trustees

The trustees are appointed and approved at the annual meeting of the Group Scout Council and comprise elected, nominated and co opted personnel and include representatives of each sections of the group.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

515681

Principal address

Dane Valley Scout Headquarters
Rope Walk
Congleton
Cheshire
CW12 1HN

Trustees

N Dutton
Mrs C Cliffe
Mrs D Marshall
Mrs M Dutton
A Brown
J Mitcheson
B Jones
M T N Harrison
M Amies
S Rogers
C Pepper
P Horrocks
G Smith
M Caiazzo


Scout Registered number

43150

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 26-4-22 and signed on its behalf by:


.....
G Smith - Trustee

**Independent Examiner's Report to the Trustees of
Dane Valley Scout Group**

Independent examiner's report to the trustees of Dane Valley Scout Group

I report to the charity trustees on my examination of the accounts of Dane Valley Scout Group (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.



Colin Higginson
FCCA, FMAAT
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Date: 18th May 2022

Dane Valley Scout Group

Statement of Financial Activities
for the Year Ended 31st December 2021

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		23,133	-	23,133	18,073
Charitable activities					
Group & Section activities		2,681	-	2,681	80
Camps		2,265	-	2,265	460
Membership fees		7,478	-	7,478	5,038
Other trading activities	2	112	-	112	491
Investment income	3	66	-	66	126
Total		<u>35,735</u>	<u>-</u>	<u>35,735</u>	<u>24,268</u>
EXPENDITURE ON					
Charitable activities					
Subscriptions paid to HQ County and District		3,891	-	3,891	3,496
Other costs		921	-	921	2,847
Headquarters running costs		6,807	-	6,807	8,378
Activities & camps		969	-	969	813
Equipment		44	-	44	-
Group & Section activities		551	-	551	817
Camps		423	-	423	250
Other		3,754	-	3,754	3,598
Total		<u>17,360</u>	<u>-</u>	<u>17,360</u>	<u>20,199</u>
NET INCOME		<u>18,375</u>	<u>-</u>	<u>18,375</u>	<u>4,069</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>379,000</u>	<u>-</u>	<u>379,000</u>	<u>374,931</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>397,375</u></u>	<u><u>-</u></u>	<u><u>397,375</u></u>	<u><u>379,000</u></u>

The notes form part of these financial statements

Dane Valley Scout Group

Balance Sheet
31st December 2021

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	6	293,510	-	293,510	293,370
CURRENT ASSETS					
Cash at bank and in hand		105,631	-	105,631	86,510
CREDITORS					
Amounts falling due within one year	7	(1,766)	-	(1,766)	(880)
NET CURRENT ASSETS		<u>103,865</u>	<u>-</u>	<u>103,865</u>	<u>85,630</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>397,375</u>	<u>-</u>	<u>397,375</u>	<u>379,000</u>
NET ASSETS		<u>397,375</u>	<u>-</u>	<u>397,375</u>	<u>379,000</u>
FUNDS					
Unrestricted funds	9			<u>397,375</u>	<u>379,000</u>
TOTAL FUNDS				<u>397,375</u>	<u>379,000</u>

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


.....
G Smith - Trustee

Dane Valley Scout Group

Notes to the Financial Statements
for the Year Ended 31st December 2021

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.

Going Concern

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Dane Valley Scout Group

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

2. OTHER TRADING ACTIVITIES	31/12/21	31/12/20
	£	£
Fundraising events	-	283
Sundry income	<u>112</u>	<u>208</u>
	<u><u>112</u></u>	<u><u>491</u></u>

3. INVESTMENT INCOME	31/12/21	31/12/20
	£	£
Deposit account interest	<u>66</u>	<u>126</u>
	<u><u>66</u></u>	<u><u>126</u></u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	18,073	-	18,073
Charitable activities			
Group & Section activities	80	-	80
Camps	460	-	460
Membership fees	5,038	-	5,038
Other trading activities	218	273	491
Investment income	<u>126</u>	<u>-</u>	<u>126</u>
Total	<u><u>23,995</u></u>	<u><u>273</u></u>	<u><u>24,268</u></u>
EXPENDITURE ON			
Charitable activities			
Subscriptions paid to HQ County and District	3,496	-	3,496
Other costs	2,395	452	2,847
Headquarters running costs	8,378	-	8,378
Activities & camps	813	-	813
Group & Section activities	817	-	817
Camps	250	-	250
Other	<u>3,598</u>	<u>-</u>	<u>3,598</u>
Total	<u><u>19,747</u></u>	<u><u>452</u></u>	<u><u>20,199</u></u>
NET INCOME/(EXPENDITURE)	<u><u>4,248</u></u>	<u><u>(179)</u></u>	<u><u>4,069</u></u>

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(179)	179	-
Net movement in funds	4,069	-	4,069
RECONCILIATION OF FUNDS			
Total funds brought forward	374,931	-	374,931
TOTAL FUNDS CARRIED FORWARD	379,000	-	379,000

6. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £
COST			
At 1st January 2021	275,000	5,000	8,476
Additions	-	3,354	-
At 31st December 2021	275,000	8,354	8,476
DEPRECIATION			
At 1st January 2021	-	950	937
Charge for year	-	740	754
At 31st December 2021	-	1,690	1,691
NET BOOK VALUE			
At 31st December 2021	275,000	6,664	6,785
At 31st December 2020	275,000	4,050	7,539

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

6. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2021	11,500	695	300,671
Additions	-	-	3,354
	<hr/>	<hr/>	<hr/>
At 31st December 2021	11,500	695	304,025
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1st January 2021	5,031	383	7,301
Charge for year	1,617	103	3,214
	<hr/>	<hr/>	<hr/>
At 31st December 2021	6,648	486	10,515
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31st December 2021	4,852	209	293,510
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st December 2020	6,469	312	293,370
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21 £	31/12/20 £
Bank loans and overdrafts (see note 8)	-	339
Other creditors	1,766	541
	<hr/>	<hr/>
	1,766	880
	<hr/> <hr/>	<hr/> <hr/>

8. LOANS

An analysis of the maturity of loans is given below:

	31/12/21 £	31/12/20 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	339
	<hr/> <hr/>	<hr/> <hr/>

Dane Valley Scout Group

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

9. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Group	349,130	7,802	4,009	360,941
Insurance fund	2,500	-	-	2,500
Minibus fund	1,000	-	-	1,000
Beavers	3,476	2,811	(1,729)	4,558
Cubs	7,473	3,533	(2,280)	8,726
Scouts	4,029	2,843	-	6,872
Camp fund	11,392	1,386	-	12,778
	<u>379,000</u>	<u>18,375</u>	<u>-</u>	<u>397,375</u>
TOTAL FUNDS	<u>379,000</u>	<u>18,375</u>	<u>-</u>	<u>397,375</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group	23,138	(15,336)	7,802
Beavers	2,971	(160)	2,811
Cubs	4,186	(653)	3,533
Scouts	3,314	(471)	2,843
Camp fund	2,126	(740)	1,386
	<u>35,735</u>	<u>(17,360)</u>	<u>18,375</u>
TOTAL FUNDS	<u>35,735</u>	<u>(17,360)</u>	<u>18,375</u>

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
Group	341,746	344	7,040	349,130
Insurance fund	2,500	-	-	2,500
Minibus fund	1,000	-	-	1,000
Beavers	4,314	494	(1,332)	3,476
Cubs	8,567	1,365	(2,459)	7,473
Scouts	4,042	1,735	(1,748)	4,029
Camp fund	12,762	310	(1,680)	11,392
	<u>374,931</u>	<u>4,248</u>	<u>(179)</u>	<u>379,000</u>
Restricted funds				
Guide Dogs	-	(179)	179	-
	<u>374,931</u>	<u>4,069</u>	<u>-</u>	<u>379,000</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group	18,169	(17,825)	344
Beavers	1,050	(556)	494
Cubs	2,255	(890)	1,365
Scouts	1,961	(226)	1,735
Camp fund	560	(250)	310
	<u>23,995</u>	<u>(19,747)</u>	<u>4,248</u>
Restricted funds			
Guide Dogs	273	(452)	(179)
	<u>24,268</u>	<u>(20,199)</u>	<u>4,069</u>

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Group	341,746	8,146	11,049	360,941
Insurance fund	2,500	-	-	2,500
Minibus fund	1,000	-	-	1,000
Beavers	4,314	3,305	(3,061)	4,558
Cubs	8,567	4,898	(4,739)	8,726
Scouts	4,042	4,578	(1,748)	6,872
Camp fund	12,762	1,696	(1,680)	12,778
	<u>374,931</u>	<u>22,623</u>	<u>(179)</u>	<u>397,375</u>
Restricted funds				
Guide Dogs	-	(179)	179	-
	<u>374,931</u>	<u>22,444</u>	<u>-</u>	<u>397,375</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group	41,307	(33,161)	8,146
Beavers	4,021	(716)	3,305
Cubs	6,441	(1,543)	4,898
Scouts	5,275	(697)	4,578
Camp fund	2,686	(990)	1,696
	<u>59,730</u>	<u>(37,107)</u>	<u>22,623</u>
Restricted funds			
Guide Dogs	273	(452)	(179)
	<u>60,003</u>	<u>(37,559)</u>	<u>22,444</u>

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

Dane Valley Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21	31/12/20
	£	£
VOLUNTARY INCOME		
Donations and legacies		
Donations	-	100
Gift aid	-	3,928
Grants	21,035	11,334
Admissions	60	90
Donations - Use of headquarters	2,038	2,621
	<hr/>	<hr/>
	23,133	18,073
Other trading activities		
Fundraising events	-	283
Sundry income	112	208
	<hr/>	<hr/>
	112	491
Investment income		
Deposit account interest	66	126
Charitable activities		
Group & section activities	208	80
Camps	2,265	460
Membership fees	9,951	5,038
	<hr/>	<hr/>
	12,424	5,578
Total incoming resources	<hr/>	<hr/>
	35,735	24,268
EXPENDITURE		
Charitable activities		
Subscriptions paid to HQ county and district	3,891	3,496
Insurance	1,615	1,565
Light, heat & water	1,762	2,003
Telephone	442	380
Sundries	254	540
Repairs & renewals	2,912	4,157
Vehicle & transport costs	875	1,855
Group & section activities	1,025	1,363
Camps	740	250
Equipment	44	-
Community fundraising	-	452
	<hr/>	<hr/>
	13,560	16,061
Other		
Equipment depreciation	740	450
Carried forward	740	450

This page does not form part of the statutory financial statements

Dane Valley Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21	31/12/20
	£	£
Other		
Brought forward	740	450
Fixtures & fittings depreciation	754	838
Motor vehicles depreciation	1,617	2,156
Computer equipment depreciation	103	154
	<u>3,214</u>	<u>3,598</u>
 Support costs		
Finance		
Bank charges	46	-
 Governance costs		
Accountancy and legal fees	540	540
 Total resources expended	<u>17,360</u>	<u>20,199</u>
 Net income	<u>18,375</u>	<u>4,069</u>

This page does not form part of the statutory financial statements