

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
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 2022**

	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 11
Detailed Statement of Financial Activities	12 to 13

Dane Valley Scout Group
Report of the Trustees
for the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st 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

Objectives and aims

The scout group is open to all young people from the age of 4 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.

2022 certainly continued to surprise us all: the loss of our Queen, a new King, the conflict in Ukraine, incredible energy price rises and several Prime Ministers to name a few notable events. What has remained constant throughout is the dedication, enthusiasm, care and passion to provide high quality Scouting that the Dane Valley team delivers, week in, week out, come what may.

As Trustees and an Executive Committee our purpose exists to support the leaders so they can focus on their sections, the activity programmes, the badgework, the nights away and to be able to be good role models to our members. We work hard in the background to keep the buildings and minibus in a safe and good working order, and make improvements where needed.

This year we will be replacing the bollards in the car park as they've seen better days and adding frost protection in the main building to name a couple of projects we're working on.

2023 will be particularly special when we welcome our new Squirrel Drey to the group. This section is for 4-6 year olds and will meet every Friday at 5:30pm to 6:30pm. It's lovely to see the group growing year on year.

It was great to see members of Dane Valley, both young and young at heart represented in the fantastic 50th Congleton Gang Show. It was nice to see our investment in the new storage container working well too. Thanks go to our Scout Leader, Andrew Brown as Director who made the show a huge success.

The trustees and executive members wish to record their thanks to the leaders and helpers who ensure that members of the group receive good quality scouting

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 2022

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 (resigned 5/5/2022)
Mrs D Marshall
Mrs M Dutton
A Brown
J Mitcheson
B Jones (deceased 12/8/2022)
M T N Harrison (resigned 5/5/2022)
M Amies
S Rogers
C Pepper
P Horrocks
G Smith
M Caiazzo (resigned 5/5/2022)

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 4th May 2023 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 2022.

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

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

4th May 2023

Dane Valley Scout Group

Statement of Financial Activities
for the Year Ended 31st December 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		23,286	-	23,286	23,133
Charitable activities					
Camps		8,840	-	8,840	2,265
Group & Section activities		519	-	519	2,681
Membership fees		10,855	-	10,855	7,478
Other trading activities	2	297	-	297	112
Investment income	3	309	-	309	66
Total		44,106	-	44,106	35,735
EXPENDITURE ON					
Charitable activities					
Subscriptions paid to HQ County and District		3,380	-	3,380	3,891
Other costs		1,480	-	1,480	921
Headquarters running costs		10,719	-	10,719	6,807
Activities & camps		2,252	-	2,252	969
Equipment		-	-	-	44
Camps		10,750	-	10,750	423
Group & Section activities		1,855	-	1,855	551
Other		2,626	-	2,626	3,754
Total		33,062	-	33,062	17,360
NET INCOME		11,044	-	11,044	18,375
RECONCILIATION OF FUNDS					
Total funds brought forward		397,375	-	397,375	379,000
TOTAL FUNDS CARRIED FORWARD		408,419	-	408,419	397,375

The notes form part of these financial statements

Dane Valley Scout Group

Balance Sheet
31st December 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	6	290,882	-	290,882	293,510
CURRENT ASSETS					
Cash at bank and in hand		119,667	-	119,667	105,631
CREDITORS					
Amounts falling due within one year	7	(2,130)	-	(2,130)	(1,766)
NET CURRENT ASSETS		<u>117,537</u>	<u>-</u>	<u>117,537</u>	<u>103,865</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>408,419</u>	<u>-</u>	<u>408,419</u>	<u>397,375</u>
NET ASSETS		<u>408,419</u>	<u>-</u>	<u>408,419</u>	<u>397,375</u>
FUNDS	8				
Unrestricted funds				<u>408,419</u>	<u>397,375</u>
TOTAL FUNDS				<u>408,419</u>	<u>397,375</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4th May 2023 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 2022

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.

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 2022

2. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Sundry income	297	112
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Deposit account interest	309	66
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	23,133	-	23,133
Charitable activities			
Camps	2,265	-	2,265
Group & Section activities	2,681	-	2,681
Membership fees	7,478	-	7,478
Other trading activities	112	-	112
Investment income	66	-	66
	<u> </u>	<u> </u>	<u> </u>
Total	35,735	-	35,735
EXPENDITURE ON			
Charitable activities			
Subscriptions paid to HQ County and District	3,891	-	3,891
Other costs	921	-	921
Headquarters running costs	6,807	-	6,807
Activities & camps	969	-	969
Equipment	44	-	44
Camps	423	-	423
Group & Section activities	551	-	551
Other	3,754	-	3,754
	<u> </u>	<u> </u>	<u> </u>
Total	17,360	-	17,360
NET INCOME	18,375	-	18,375

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Other creditors	<u>2,130</u>	<u>1,766</u>

8. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	Transfers between funds	At 31/12/22
	£	£	£	£
Unrestricted funds				
Group	360,941	5,345	7,921	374,207
Insurance fund	2,500	-	-	2,500
Minibus fund	1,000	-	-	1,000
Beavers	4,558	1,873	(1,691)	4,740
Cubs	8,726	3,681	(2,400)	10,007
Scouts	6,872	3,370	(2,373)	7,869
Camp fund	12,778	(3,225)	(1,457)	8,096
	<u>397,375</u>	<u>11,044</u>	<u>-</u>	<u>408,419</u>
TOTAL FUNDS	<u>397,375</u>	<u>11,044</u>	<u>-</u>	<u>408,419</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Group	23,502	(18,157)	5,345
Beavers	3,088	(1,215)	1,873
Cubs	5,933	(2,252)	3,681
Scouts	4,058	(688)	3,370
Camp fund	7,525	(10,750)	(3,225)
	<u>44,106</u>	<u>(33,062)</u>	<u>11,044</u>
TOTAL FUNDS	<u>44,106</u>	<u>(33,062)</u>	<u>11,044</u>

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for 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><u>379,000</u></u>	<u><u>18,375</u></u>	<u><u>-</u></u>	<u><u>397,375</u></u>

Comparative 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><u>35,735</u></u>	<u><u>(17,360)</u></u>	<u><u>18,375</u></u>

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Group	349,130	13,147	11,930	374,207
Insurance fund	2,500	-	-	2,500
Minibus fund	1,000	-	-	1,000
Beavers	3,476	4,684	(3,420)	4,740
Cubs	7,473	7,214	(4,680)	10,007
Scouts	4,029	6,213	(2,373)	7,869
Camp fund	11,392	(1,839)	(1,457)	8,096
	<u>379,000</u>	<u>29,419</u>	<u>-</u>	<u>408,419</u>
TOTAL FUNDS	<u><u>379,000</u></u>	<u><u>29,419</u></u>	<u><u>-</u></u>	<u><u>408,419</u></u>

Dane Valley Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

8. MOVEMENT IN FUNDS - continued

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	46,640	(33,493)	13,147
Beavers	6,059	(1,375)	4,684
Cubs	10,119	(2,905)	7,214
Scouts	7,372	(1,159)	6,213
Camp fund	9,651	(11,490)	(1,839)
	<u>79,841</u>	<u>(50,422)</u>	<u>29,419</u>
TOTAL FUNDS	<u><u>79,841</u></u>	<u><u>(50,422)</u></u>	<u><u>29,419</u></u>

9. RELATED PARTY DISCLOSURES

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

Dane Valley Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
VOLUNTARY INCOME		
Donations and legacies		
Donations	314	-
Gift aid	988	-
Grants	3,667	21,035
Admissions	60	60
Donations - Use of headquarters	18,257	2,038
	<hr/>	<hr/>
	23,286	23,133
 Other trading activities		
Sundry income	297	112
 Investment income		
Deposit account interest	309	66
 Charitable activities		
Group & section activities	519	208
Camps	8,840	2,265
Membership fees	10,855	9,951
	<hr/>	<hr/>
	20,214	12,424
 Total incoming resources		
	<hr/>	<hr/>
	44,106	35,735
 EXPENDITURE		
Charitable activities		
Subscriptions paid to HQ county and district	3,380	3,891
Insurance	1,839	1,615
Light, heat & water	2,221	1,762
Telephone	498	442
Sundries	2,494	254
Repairs & renewals	4,935	2,912
Vehicle & transport costs	841	875
Group & section activities	2,839	1,025
Camps	10,750	740
Equipment	-	44
	<hr/>	<hr/>
	29,797	13,560
 Other		
Equipment depreciation	666	740
Fixtures & fittings depreciation	678	754
Motor vehicles depreciation	1,213	1,617
Computer equipment depreciation	69	103
	<hr/>	<hr/>
	2,626	3,214

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 2022

	31/12/22 £	31/12/21 £
Support costs		
Finance		
Bank charges	99	46
Governance costs		
Accountancy and legal fees	540	540
Total resources expended	<u>33,062</u>	<u>17,360</u>
Net income	<u><u>11,044</u></u>	<u><u>18,375</u></u>

This page does not form part of the statutory financial statements