

Charity registration number 515681

DANE VALLEY SCOUT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DANE VALLEY SCOUT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N Dutton Mrs D Marshall Mrs M Dutton Mr A Brown Mr J Mitcheson Mr M Amies Mr C Pepper Mr G Smith Mr B P Plant	(Appointed 5 May 2023)
Charity number	515681	
Scout Registered number	43150	
Principal address	Dane Valley Scout Headquarters Rope Walk Congleton Cheshire CW12 1HN	
Independent examiner	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

DANE VALLEY SCOUT GROUP

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DANE VALLEY SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the rules of the Scout Association, the Charities Act 2011 and "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

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.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the last 12 months Scouting has undergone a period of change to align more closely with other charitable organisations. Leaders have been rebranded as Volunteers: Group Scout Leader is now Group Lead Volunteer for example. The DVSG Executive Board is now split into a Trustee Board who look at the strategic operation of the group, and Operations Board who look after the running of the buildings and sections. This hasn't affected the way Scouting is delivered at section level, and Dane Valley continues its high-quality activities and varied programmes that the young people enjoy.

During 2023 the Trustees and Executive and Operations boards have supported the leaders in the background to keep the buildings and minibus in a safe and good working order, and make improvements where needed. This work has enabled the leaders to focus on their sections, the activity programmes, the badgework, the nights away and to be able to be good role models to members.

Over the year the work of the Beaver, Cub, and Scout sections has been augmented by the new section 'Squirrel Drey' (for 4 – 6 year old's). The drey was started March 2023 and has grown from strength to strength.

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

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

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the 31 December 2023 the Group held unrestricted reserves of £130,307 in cash at bank and in hand.

Structure, governance and management

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.

DANE VALLEY SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr N Dutton

Mrs D Marshall

Mrs M Dutton

Mr A Brown

Mr J Mitcheson

Mr M Amies

Mr S Rogers

(Resigned 5 May 2023)

Mr C Pepper

Mr P Horrocks

(Resigned 11 June 2023)

Mr G Smith

Mr B P Plant

(Appointed 5 May 2023)

Recruitment and appointment of 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.

The trustees' report was approved by the Board of Trustees.

Mr B P Plant

Trustee

2 May 2024

DANE VALLEY SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DANE VALLEY SCOUT GROUP

I report to the trustees on my examination of the financial statements of Dane Valley Scout Group (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 and Republic of Ireland (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 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Amanda Grint, FCCA

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

Dated: 2 May 2024

DANE VALLEY SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	655	4,969
Charitable activities	4	42,131	38,832
Investments	5	1,353	309
Total income		<u>44,139</u>	<u>44,110</u>
Expenditure on:			
Charitable activities	6	35,912	32,966
Other expenditure	11	107	99
Total expenditure		<u>36,019</u>	<u>33,065</u>
Net income and movement in funds		8,120	11,045
Reconciliation of funds:			
Fund balances at 1 January 2023		<u>408,419</u>	<u>397,374</u>
Fund balances at 31 December 2023		<u>416,539</u>	<u>408,419</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DANE VALLEY SCOUT GROUP

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		288,715		290,883
Current assets					
Cash at bank and in hand		130,307		119,666	
Creditors: amounts falling due within one year	14	(2,483)		(2,130)	
Net current assets			127,824		117,536
Total assets less current liabilities			416,539		408,419
Net assets excluding pension liability			416,539		408,419
			=====		=====
The funds of the charity					
Unrestricted funds			416,539		408,419
			416,539		408,419
			=====		=====

The financial statements were approved by the trustees on 2 May 2024

Mr B P Plant
Trustee

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Dane Valley Scout 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..

1.1 Accounting convention

The financial statements have been prepared in accordance with the rules of the Scout Association, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	10% reducing balance
Fixtures and fittings	10% reducing balance
Computers	33% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	655	1,302
Grants receivable	-	3,667
	<u>655</u>	<u>4,969</u>
Donations and gifts		
Donations	655	314
Gift aid	-	988
	<u>655</u>	<u>1,302</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Group		
Charitable rental income	16,166	18,261
Other income	627	90
Beavers		
Membership fee	2,724	2,723
Group and section activities	705	158
Other income	138	207
Cubs		
Membership fee	3,914	4,233
Group and section activities	784	261
Camps income	6,753	1,315
Scouts		
Membership fee	5,030	3,899
Group and section activities	149	100
Camps income	4,923	7,525
Admissions	190	60
Other income	28	-
	<u>42,131</u>	<u>38,832</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,353	309
	<u>1,353</u>	<u>309</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on charitable activities

	Group	Beavers	Cubs	Scouts	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Depreciation and impairment	2,121	23	23	-	2,167
Subscriptions paid to HQ county and district	3,869	-	-	-	3,869
Insurance	2,132	-	-	-	2,132
Light, heat & water	4,286	-	-	-	4,286
Telephone	506	-	-	-	506
Repairs & renewals	3,039	-	-	-	3,039
Vehicle & transport costs	1,255	91	-	-	1,346
Group & section activities	121	1,391	1,921	1,907	5,340
Camp expenditure	-	-	6,097	3,932	10,029
Equipment	-	-	265	121	386
Sundries	1,910	1	313	-	2,224
	<u>19,239</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,324</u>
Share of support and governance costs (see note 7)					
Governance	588	-	-	-	588
	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,912</u>
Analysis by fund					
Unrestricted funds	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,912</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on charitable activities

(Continued)

Previous year:	Group 2022 £	Beavers 2022 £	Cubs 2022 £	Scouts 2022 £	Total 2022 £
Direct costs					
Depreciation and impairment	2,558	35	34	-	2,627
Subscriptions paid to HQ county and district	3,382	-	-	-	3,382
Insurance	1,839	-	-	-	1,839
Light, heat & water	2,221	-	-	-	2,221
Telephone	498	-	-	-	498
Repairs & renewals	4,935	-	-	-	4,935
Vehicle & transport costs	841	-	-	-	841
Group & section activities	120	789	1,242	688	2,839
Camp expenditure	-	-	-	10,750	10,750
Sundries	1,226	258	1,010	-	2,494
	<u>17,620</u>	<u>1,082</u>	<u>2,286</u>	<u>11,438</u>	<u>32,426</u>
Share of support and governance costs (see note 7)					
Governance	540	-	-	-	540
	<u>18,160</u>	<u>1,082</u>	<u>2,286</u>	<u>11,438</u>	<u>32,966</u>
Analysis by fund					
Unrestricted funds	<u>18,160</u>	<u>1,082</u>	<u>2,286</u>	<u>11,438</u>	<u>32,966</u>

7 Support costs allocated to activities

	Group 2023 £	Total 2022 £
Governance	<u>588</u>	<u>540</u>

8 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	588	540
Depreciation of owned tangible fixed assets	<u>2,167</u>	<u>2,627</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Financing costs	107	99

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 January 2023	275,000	8,354	8,476	695	11,500	304,025
At 31 December 2023	275,000	8,354	8,476	695	11,500	304,025
Depreciation and impairment						
At 1 January 2023	-	2,357	2,370	555	7,861	13,143
Depreciation charged in the year	-	600	611	46	910	2,167
At 31 December 2023	-	2,957	2,981	601	8,771	15,310
Carrying amount						
At 31 December 2023	275,000	5,397	5,495	94	2,729	288,715
At 31 December 2022	275,000	5,998	6,106	140	3,639	290,883

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	1,895	1,590
Accruals and deferred income		588	540
		<u>2,483</u>	<u>2,130</u>

15 Deferred income

	2023 £	2022 £
Other deferred income	1,895	1,590
	<u>1,895</u>	<u>1,590</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	1,895	1,590
	<u>1,895</u>	<u>1,590</u>
Movements in the year:		
Deferred income at 1 January 2023	1,590	1,225
Released from previous periods	(1,590)	(1,225)
Resources deferred in the year	1,895	1,590
	<u>1,895</u>	<u>1,590</u>
Deferred income at 31 December 2023	1,895	1,590
	<u>1,895</u>	<u>1,590</u>

DANE VALLEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Insurance fund	2,500	-	-	(2,500)	-
Minibus fund	1,000	-	-	(1,000)	-
Beavers	4,740	3,567	(1,506)	(1,139)	5,662
Cubs	10,007	11,451	(8,619)	(3,722)	9,117
Scouts	7,869	10,320	(5,960)	(459)	11,770
Camp fund	8,096	11,676	(10,029)	962	10,705
General funds	374,207	7,125	(9,905)	7,858	379,285
	<u>408,419</u>	<u>44,139</u>	<u>(36,019)</u>	<u>-</u>	<u>416,539</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Insurance fund	2,500	-	-	-	2,500
Minibus fund	1,000	-	-	-	1,000
Beavers	4,558	3,088	(1,215)	(1,691)	4,740
Cubs	8,726	5,933	(2,252)	(2,400)	10,007
Scouts	6,872	4,058	(688)	(2,373)	7,869
Camp fund	12,778	7,525	(10,750)	(1,457)	8,096
General funds	360,940	23,506	(18,160)	7,921	374,207
	<u>397,374</u>	<u>44,110</u>	<u>(33,065)</u>	<u>-</u>	<u>408,419</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).