

Notes to Dunnington Scouts Accounts (Accounting Period 1/4/2024 to 31/3/2025)

Preparation and Independent Examination

The 2024-2025 accounts have been prepared in similar format and method to prior years and an Independent review satisfactorily completed. **See attached Independent Examiners Report.**

Summary of Financial Position over the Year

At 31/3/2025 the closing balance of funds of the group was £29.6k vs an opening balance of £15.9k (and minimum reserves policy of £10k), representing **an increase in funds of £13.7k**

This increase has been generated as follows:

- Total income from member subscriptions and charges for activities (including camps) was £25.6k (net of transaction fees) vs total expenses of £23.6k **providing a surplus to long term group funds of c£2k to support future expenses/activities**
- However, the Group did not pay rent to the hut for the full period over 2024-2025 so this would have been expected to reduce the day-to-day surplus materially. Rent has now recommenced fully going forward.
- The remaining increase in funds is split as follows:
 - £7.9k of Fundraising and corporate donations (see below)
 - £3.5k back dated gift aid claim for period 23/07/22 – 26/08/24
 - £0.3k interest on bank accounts
 - **£11.7k total surplus to long term group funds**

Capitation Fees

The 2025 capitation rate was £66.00 per person (National £42.50; County £16.00; District £7.50), an increase of £6.00 on the net charge last year. **The total paid for Dunnington Scout Group was £5676, representing c60% of membership fee income.**

Fundraising and Corporate Donations

Income was primarily raised via the Great Dunnington Run, including corporate donations / matching from volunteer leaders' employers. Plus a further corporate donation from Lloyds in recognition of volunteering time given by an employee as a section leader.

| | |
|----------------|--|
| 160.65 | Aviva matching (2023 fundraising) |
| 3476.2 | Great Dunnington Run - Fundraising (incl gift aid) |
| 3000 | Great Dunnington Run - Aviva matching |
| 300 | Great Dunnington Run - Aldemore matching |
| 1000 | Lloyds Bank Foundation Donation |
| 7936.85 | Total |

In addition a significant grant was obtained to cover the essential works on the hut (not in these accounts as managed via Parish council and hut committee). **Therefore no contribution was needed from Dunnington Scout funds to support these works.**

Other Activity

During the year the historic Northern Rock Account (£2.7k balance) was closed and transferred to Lloyds. A Lloyds Instant access savings account was opened (for day-to-day surplus) and a Lloyds Notice account bearing higher interest was opened (primarily for longer term reserve funds of £10k).

Thomas Harper - Group Treasurer - 11/6/2025

Dunnington Scout Group Accounts

Report & Accounts for the year ended 31st March 2025

Accounting Period 1/4/2024 to 31/3/2025

Group Lead Volunteer (formally Group Scout Leader)
Chairman
Treasurer
Secretary

Roger Sturmey
James Walkington
Thomas Harper
n/a

District Registration Number with The Scout Association
Charity Registration Number

40343
509710

BANKERS

Lloyds TSB
Pavement York Branch
2 Pavement
York
YO1 9LB

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2025

| | 2025 £ | | 2025 £ |
|--------------------------------|------------------|--|------------------|
| BALANCE B/FWD | 15,938.70 | <i>as per closing 2023-2024 accounts</i> | |
| INCOME | | LESS EXPENDITURE | |
| Subscriptions (net of charges) | 9,644.85 | Rent | 890 |
| Activities (net of charges) | 15,938.49 | Capitation | 5,676 |
| Uniform/hire | - | Uniform | 401 |
| Bank interest received | - | Activities | 13,831 |
| Giftaid | 3,490.69 | Miscellaneous | - |
| Refund of capitation | - | Badges | 357 |
| Misc | - | Equipment | 2,437 |
| Donations | 7,936.85 | Donations | - |
| Interest on bank accounts | 274.13 | | |
| TOTAL INCOME | 37,285.01 | TOTAL EXPENSES | 23,591.50 |
| | | BALANCE C/FWD | 13,693.51 |
| | | INCOME less EXPENSES | |

BALANCE SHEET AS AT 31st March 2025

| | 2025 £ |
|---|-------------------|
| Balance of income and expenditure account | 29,632.21 |
| | £29,632.21 |
| <i>Represented by:</i> | |
| Cash retained as float - Treasurer | 0.00 |
| Cash retained as float - sections | 0.00 |
| Balance at bank | 29,632.21 |
| | £29,632.21 |
| check = 0 | £0.00 |

Group Bank Accounts Reconciliation

| | Lloyds Current Account | Northern Rock Account | Lloyds Instant Savings | Lloyds Notice Account | Total |
|------------------------|---------------------------|--------------------------|--------------------------|--------------------------|------------------|
| <i>Notes</i> | | <i>Closed in 2024-25</i> | <i>Opened in 2024-25</i> | <i>Opened in 2024-25</i> | |
| Opening balance | 13,288.69 | 2,650.01 | 0.00 | 0.00 | 15,938.70 |
| Transfer in | 2,679.46 | 0.00 | 15,000.00 | 10,000.00 | 27,679.46 |
| Transfer out | -25,000.00 | -2,679.46 | 0.00 | 0.00 | -27,679.46 |
| Income | 37,010.88 | 0.00 | 0.00 | 0.00 | 37,010.88 |
| Outgo | -23,591.50 | 0.00 | 0.00 | 0.00 | -23,591.50 |
| Interest | 0.00 | 29.45 | 60.29 | 184.39 | 274.13 |
| Closing balance | 4,387.53 | 0.00 | 15,060.29 | 10,184.39 | 29,632.21 |
| check = 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Dunnington Scout Group

Receipts and Payments Account

Year start date

Year end date

| | | | |
|----------------------|------------|----|------------|
| For the year from | 01/04/2024 | To | 31/03/2025 |
|----------------------|------------|----|------------|

Receipts and payments

| | 2024 | 2025 |
|--|--------------------|--------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Receipts | | |
| Donations, legacies and similar income | | |
| Membership subscriptions | 8,573 | 9,975 |
| Less: Membership subscriptions paid on (National/County/Area/District) | 5,280 | 5,676 |
| Net membership subscriptions retained | 3,293 | 4,299 |
| Donations | - | |
| Activities | 18,434 | 16,512 |
| Gift Aid | | 3,491 |
| Other similar income | | |
| Sub total | 21,727 | 24,302 |
| Grants | | |
| Maintenence grant | - | - |
| Other grants | - | - |
| Sub total | - | - |
| Fundraising (gross) | | |
| 22/23 WSJ fundraising. 23/24 Christmas coffe morning | 186 | |
| 22/23 Ukraine fundraising. Coronation coffee/cakes meeting | 87 | |
| Aviva matching (2023 fundraising) | | 161 |
| Great Dunnington Run - Fundraising (incl gift aid) | | 3,476 |
| Great Dunnington Run - Aviva matching | | 3,000 |
| Great Dunnington Run - Aldemore matching | | 300 |
| Lloyds Bank Foundation Donation | | 1,000 |
| Other fundraising activities | - | - |
| Sub total | 273 | 7,937 |
| Investment income | | |
| Bank interest | 21 | 274 |
| Building Society interest | - | - |
| The Scout Association Short Term Investment Service | - | - |
| Property Rent income | - | - |
| Other investment income | - | - |
| Sub total | 21 | 274 |
| Total Gross Income | 22,021 | 32,513 |
| Asset and investment sales, etc. | - | - |
| Total receipts | 22,021 | 32,513 |

Dunnington Scout Group

Receipts and Payments Account

Year start date

Year end date

| | | | |
|----------------------|------------|----|------------|
| For the year from | 01/04/2024 | To | 31/03/2025 |
|----------------------|------------|----|------------|

Receipts and payments

| | 2024 | 2025 |
|---|--------------------|--------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Payments | | |
| Charitable Payments | | |
| Youth programme and activities | 19,407 | 13,831 |
| Adult support and training | - | - |
| Rent | - | 890 |
| Water and Sewerage | - | - |
| Electricity and Gas | - | - |
| Insurance | - | - |
| Repairs and Renewals | - | - |
| Materials and equipment | - | - |
| Printing and photocopying | - | - |
| Contribution to camp costs | - | - |
| Uniforms and Badges | 1,069 | 758 |
| AGM and trustee expenses | - | - |
| Equipment | 851 | 2,437 |
| Misc | 148 | - |
| Bank Charges | 939 | 904 |
| Sub total | 22,414 | 18,820 |
| Fundraising expenses | | |
| | | - |
| | | - |
| Detail 3 | - | - |
| Other fundraising costs | - | - |
| Sub total | - | - |
| Total Gross Expenditure | 22,414 | 18,820 |
| Asset and investment purchases, etc. | - | - |
| Total payments | 22,414 | 18,820 |
| Net of receipts/(payments) | - 393 | 13,693 |
| Cash funds last year end | 16,332 | 15,939 |
| Cash funds this year end | 15,939 | 29,632 |

Statement of assets and liabilities at the end of the year

| | 6th April 23 | 5th April 24 |
|---|--------------------|--------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Cash funds | | |
| Bank current account | 15,939 | 19,448 |
| Bank deposit account | - | 10,184 |
| Building society account | - | - |
| The Scout Association Short Term Investment Service | - | - |
| Cash/Floats | - | - |
| Total cash funds | 15,939 | 29,632 |
| Other monetary assets | | |
| Tax claim | - | - |
| Debts due from the County/Area/District/Group | - | - |
| Insurance claim | - | - |
| Sub total | - | - |
| Investment assets | | |
| Investment property - detail | - | - |
| Quoted investments | - | - |
| Other investments - detail | - | - |
| Sub total | - | - |
| Non monetary assets for charity's own use | | |
| Badge stock | - | - |
| Shop stock | - | - |
| Other stock | - | - |
| Land and buildings | - | - |
| Motor vehicles | - | - |
| Scouting equipment, furniture etc | - | - |
| Other | - | - |
| Sub total | - | - |
| Liabilities | | |
| Accounts not yet paid | - | - |
| Expenses incurred but not invoiced | - | - |
| Subscriptions not yet paid | - | - |
| Loan - detail | - | - |
| Other liabilities | - | - |
| Sub total | - | - |

Contingent liabilities and future obligations

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on **11/6/2025** (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

| Signature | Role |
|----------------------------------|-----------|
| James Walkington - tbc after AGM | Chair |
| Tom Harper - tbc after AGM | Treasurer |

Independent Examiner's Report to the Trustees of the DUNNINGTON.SCOUT GROUP

I report on the accounts of the Group for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with Section 130 of the Charities Act ;and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Graeme Taylor

Name: Graeme Taylor

Address:48 Horsfield Way, Dunnington, York, YO195RH

Date: 2nd June 2026