

# DANE VALLEY SCOUT GROUP

England & Wales · Charity number 515681

## Details

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Other names	CONGLETON (DANE VALLEY) SCOUT GROUP, DANE VALLEY SCOUT GROUP, THE CONGLETON {DANE VALLEY} SCOUT GROUP
Status	Registered
Legal form	Other
Registered	1984-10-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Dane Valley Scout Group Dane Valley Scout Headquarters Rope Walk Congleton Cheshire CW12 1HN
Phone	01260 280237
Email	<a href="mailto:info@danevalleyscoutgroup.org.uk">info@danevalleyscoutgroup.org.uk</a>
Website	<a href="http://www.danevalleyscoutgroup.org.uk">www.danevalleyscoutgroup.org.uk</a>

## Activities

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**Objects:** THE INSTRUCTION OF YOUNG PEOPLE OF ALL CLASSES IN THE PRINCIPALS OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** The Scout Group 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.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Cheshire East

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,315	£42,244	-	-
2023-12-31	£44,139	£36,019	-	-
2022-12-31	£44,106	£33,062	-	-
2021-12-31	£35,735	£17,360	-	-
2020-12-31	£24,268	£20,199	-	-

## Trustees

Name	Role	Appointed
Geoff Smith	Chair	2018-04-03
ANDREW BROWN		
BENJAMIN PAUL PLANT		2023-05-05
DEBRA MARSHALL		
Garreth Davey		2025-05-08
Jennifer Louise Williams		2024-06-13
Michelle Marie Borg-Heffernan		2024-06-13
Paul Green		2025-05-08

**DANE VALLEY SCOUT GROUP**

England & Wales - Charity number 515681

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# Accounts

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Charity registration number 515681 (England and Wales)

**DANE VALLEY SCOUT GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# DANE VALLEY SCOUT GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs D Marshall Mr A Brown Mr G Smith Mr B P Plant Mrs J L Williams Mrs M M Borg-Heffernan Mr P Green	(Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 1 December 2024)
<b>Charity number (England and Wales)</b>	515681	
<b>Principal address</b>	Dane Valley Scout Headquarters Rope Walk Congleton Cheshire CW12 1HN	
<b>Independent examiner</b>	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

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# DANE VALLEY SCOUT GROUP

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# DANE VALLEY SCOUT GROUP

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

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*

The transition away from the previous Exec Board to Trustee Board has now settled and the group is operating under the new regime. The Trustees meet every 3 months to ensure the group functions correctly in line with Scouting Policy, Organisation and Rules.

Over the last 12 months there has been an investment in the buildings with a modern central heating system, replacement of light fittings and redecorating throughout.

The Trustees wish to thank the leaders and volunteers throughout the group who have worked tirelessly to ensure our young people receive high quality Scouting programmes and activities. The Trustees also wish to extend their heartfelt thanks to Neil and Marge Dutton who, having moved away from the area have stepped down from their roles of Group Lead Volunteer and Lead Cub Volunteer after more than 40 years' service to the group, and the District."

#### **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 2024 the Group held unrestricted reserves of £134,352 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 2024**

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

Mr N Dutton	(Resigned 9 December 2024)
Mrs D Marshall	
Mrs M Dutton	(Resigned 9 January 2025)
Mr A Brown	
Mr J Mitcheson	(Resigned 21 April 2025)
Mr M Amies	(Resigned 13 June 2024)
Mr C Pepper	(Resigned 13 June 2024)
Mr G Smith	
Mr B P Plant	
Mrs J L Williams	(Appointed 13 June 2024)
Mrs M M Borg-Heffernan	(Appointed 13 June 2024)
Mr P Green	(Appointed 1 December 2024)

### *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**

Date: 12/5/2025

# DANE VALLEY SCOUT GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DANE VALLEY SCOUT GROUP

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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 2024.

#### **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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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  
Date: 21/6/2025

# DANE VALLEY SCOUT GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	3,055	655
Charitable activities	4	39,179	42,131
Investments	5	2,081	1,353
<b>Total income</b>		<u>44,315</u>	<u>44,139</u>
<b>Expenditure on:</b>			
Charitable activities	6	42,134	35,912
Other expenditure	11	110	107
<b>Total expenditure</b>		<u>42,244</u>	<u>36,019</u>
<b>Net income and movement in funds</b>		<u>2,071</u>	<u>8,120</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		416,539	408,419
<b>Fund balances at 31 December 2024</b>		<u>418,610</u>	<u>416,539</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 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		286,918		288,715
<b>Current assets</b>					
Debtors	14	150		-	
Cash at bank and in hand		134,352		130,307	
		<u>134,502</u>		<u>130,307</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(2,810)</u>		<u>(2,483)</u>	
<b>Net current assets</b>			<u>131,692</u>		<u>127,824</u>
<b>Total assets less current liabilities</b>			<u>418,610</u>		<u>416,539</u>
<b>The funds of the charity</b>					
Unrestricted funds	17		<u>418,610</u>		<u>416,539</u>
			<u>418,610</u>		<u>416,539</u>

The financial statements were approved by the trustees on 8/5/2025

13 ~  
 Mr B P Plant  
 Trustee

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 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 2024

### 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### *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.

#### *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.

### 1.10 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 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,555	655
Grants	500	-
	<u>3,055</u>	<u>655</u>

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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3	Income from donations and legacies	(Continued)	
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	<b>Donations and gifts</b>		
	Donations	2,555	655
		<u>2,555</u>	<u>655</u>
4	Income from charitable activities		
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	<b>Group</b>		
	Charitable rental income	14,273	16,166
	Other income	-	627
	<b>Beavers</b>		
	Membership fees	2,885	2,724
	Group and section activities	708	705
	Other income	99	138
	<b>Cubs</b>		
	Membership fees	4,487	3,914
	Group and section activities	194	784
	Camps income	5,750	6,753
	<b>Scouts</b>		
	Membership fees	5,270	5,030
	Group and section activities	956	149
	Camps income	3,260	4,923
	Admissions	30	190
	Other income	-	28
	<b>Squirrels</b>		
	Membership fees	1,267	-
		<u>39,179</u>	<u>42,131</u>

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# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,081	1,353

### 6 Expenditure on charitable activities

	Group 2024 £	Beavers 2024 £	Cubs 2024 £	Scouts 2024 £	Squirrels 2024 £	Total 2024 £
<b>Direct costs</b>						
Depreciation and impairment	1,797	-	-	-	-	1,797
Subscriptions paid to HQ county and district	4,689	-	-	-	-	4,689
Insurance	2,129	-	-	-	-	2,129
Light, heat and water	4,594	-	-	-	-	4,594
Telephone	856	-	-	-	-	856
Repairs and renewals	7,221	-	-	-	-	7,221
Vehicle and transport costs	237	-	-	-	-	237
Group and section activities	282	1,059	995	1,940	320	4,596
Camp expenditure	2,085	-	4,906	2,849	-	9,840
Equipment	-	-	61	1,463	-	1,524
Sundries	3,453	104	398	-	61	4,016
	<u>27,343</u>	<u>1,163</u>	<u>6,360</u>	<u>6,252</u>	<u>381</u>	<u>41,499</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	635	-	-	-	-	635
	<u>27,978</u>	<u>1,163</u>	<u>6,360</u>	<u>6,252</u>	<u>381</u>	<u>42,134</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>27,978</u>	<u>1,163</u>	<u>6,360</u>	<u>6,252</u>	<u>381</u>	<u>42,134</u>

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

<b>6 Expenditure on charitable activities</b>						<b>(Continued)</b>
<b>Previous year:</b>	<b>Group</b>	<b>Beavers</b>	<b>Cubs</b>	<b>Scouts</b>	<b>Total</b>	
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs</b>						
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 and water	4,286	-	-	-	-	4,286
Telephone	506	-	-	-	-	506
Repairs and renewals	3,039	-	-	-	-	3,039
Vehicle and transport costs	1,255	91	-	-	-	1,346
Group and 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>-</u>	<u>35,324</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	588	-	-	-	-	588
	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>-</u>	<u>35,912</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>-</u>	<u>35,912</u>
<b>7 Support costs allocated to activities</b>						<b>Group</b>
				<b>2024</b>	<b>Total</b>	
				<b>£</b>	<b>2023</b>	<b>£</b>
Governance				635	588	
				<u>635</u>	<u>588</u>	
<b>Governance costs comprise:</b>				<b>2024</b>	<b>2023</b>	
				<b>£</b>	<b>£</b>	
Audit fees				635	588	
				<u>635</u>	<u>588</u>	

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	635	588
	Depreciation of owned tangible fixed assets	1,797	2,167
		<u>          </u>	<u>          </u>

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

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

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2024</b>	<b>2023</b>
	£	£
Financing costs	110	107
	<u>          </u>	<u>          </u>

### 12 Taxation

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

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 January 2024	275,000	8,354	8,476	695	11,500	304,025
At 31 December 2024	275,000	8,354	8,476	695	11,500	304,025
<b>Depreciation and impairment</b>						
At 1 January 2024	-	2,957	2,981	601	8,771	15,310
Depreciation charged in the year	-	538	548	31	680	1,797
At 31 December 2024	-	3,495	3,529	632	9,451	17,107
<b>Carrying amount</b>						
At 31 December 2024	275,000	4,859	4,947	63	2,049	286,918
At 31 December 2023	275,000	5,397	5,495	94	2,729	288,715

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	150	-

### 15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	16	2,175	1,895
Accruals		635	588
		2,810	2,483

### 16 Deferred income

	2024 £	2023 £
Other deferred income	2,175	1,895

Deferred income is included in the financial statements as follows:

# DANE VALLEY SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 16 Deferred income

(Continued)

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	2,175	1,895
Movements in the year:		
Deferred income at 1 January 2024	1,895	1,590
Released from previous periods	(1,895)	(1,590)
Resources deferred in the year	2,175	1,895
Deferred income at 31 December 2024	2,175	1,895

#### 17 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Beavers	5,662	3,691	(1,333)	(1,360)	6,660
Cubs	9,117	5,115	(1,454)	(2,370)	10,408
Scouts	11,770	9,516	(7,545)	(2,180)	11,561
Camp fund	10,705	5,595	(5,056)	-	11,244
Squirrels	-	1,767	(380)	(210)	1,177
General funds	379,285	18,631	(26,476)	6,120	377,560
	<u>416,539</u>	<u>44,315</u>	<u>(42,244)</u>	<u>-</u>	<u>418,610</u>
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 December 2023 £</b>
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>

# **DANE VALLEY SCOUT GROUP**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **18 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

**DANE VALLEY SCOUT GROUP**

England & Wales - Charity number 515681

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# Accounts

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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

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<b>Trustees</b>	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)
<b>Charity number</b>	515681	
<b>Scout Registered number</b>	43150	
<b>Principal address</b>	Dane Valley Scout Headquarters Rope Walk Congleton Cheshire CW12 1HN	
<b>Independent examiner</b>	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

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# DANE VALLEY SCOUT GROUP

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Statement of financial activities	4
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# DANE VALLEY SCOUT GROUP

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

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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*

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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

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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*

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

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

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### 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*

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### 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>
<b>Donations and gifts</b>		
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 £
<b>Group</b>		
Charitable rental income	16,166	18,261
Other income	627	90
<b>Beavers</b>		
Membership fee	2,724	2,723
Group and section activities	705	158
Other income	138	207
<b>Cubs</b>		
Membership fee	3,914	4,233
Group and section activities	784	261
Camps income	6,753	1,315
<b>Scouts</b>		
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

	<b>Group</b>	<b>Beavers</b>	<b>Cubs</b>	<b>Scouts</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs</b>					
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>
<b>Share of support and governance costs (see note 7)</b>					
Governance	588	-	-	-	588
	<u>19,827</u>	<u>1,506</u>	<u>8,619</u>	<u>5,960</u>	<u>35,912</u>
<b>Analysis by fund</b>					
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 £
<b>Direct costs</b>					
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>
<b>Share of support and governance costs (see note 7)</b>					
Governance	540	-	-	-	540
	<u>18,160</u>	<u>1,082</u>	<u>2,286</u>	<u>11,438</u>	<u>32,966</u>
<b>Analysis by fund</b>					
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 £
<b>Cost</b>						
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
<b>Depreciation and impairment</b>						
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
<b>Carrying amount</b>						
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	<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	<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	<u>1,895</u>	<u>1,590</u>
Deferred income at 31 December 2023	<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).

**DANE VALLEY SCOUT GROUP**

England & Wales - Charity number 515681

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# Accounts

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**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**

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**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 £
<b>VOLUNTARY INCOME FROM</b>					
Donations and legacies		23,286	-	23,286	23,133
<b>Charitable activities</b>					
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
<b>Total</b>		<b>44,106</b>	<b>-</b>	<b>44,106</b>	<b>35,735</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<b>33,062</b>	<b>-</b>	<b>33,062</b>	<b>17,360</b>
<b>NET INCOME</b>		<b>11,044</b>	<b>-</b>	<b>11,044</b>	<b>18,375</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		397,375	-	397,375	379,000
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>408,419</b>	<b>-</b>	<b>408,419</b>	<b>397,375</b>

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

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

**3. INVESTMENT INCOME**

	<b>31/12/22</b>	<b>31/12/21</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>309</b>	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 £
<b>VOLUNTARY INCOME FROM</b>			
Donations and legacies	23,133	-	23,133
<b>Charitable activities</b>			
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>
<b>Total</b>	<b>35,735</b>	<b>-</b>	<b>35,735</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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>
<b>Total</b>	<b>17,360</b>	<b>-</b>	<b>17,360</b>
<b>NET INCOME</b>	<b>18,375</b>	<b>-</b>	<b>18,375</b>



**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
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>379,000</u>	<u>18,375</u>	<u>-</u>	<u>397,375</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>35,735</u>	<u>(17,360)</u>	<u>18,375</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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>379,000</u>	<u>29,419</u>	<u>-</u>	<u>408,419</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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>VOLUNTARY INCOME</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Sundry income	297	112
<b>Investment income</b>		
Deposit account interest	309	66
<b>Charitable activities</b>		
Group & section activities	519	208
Camps	8,840	2,265
Membership fees	10,855	9,951
	<hr/>	<hr/>
	20,214	12,424
<b>Total incoming resources</b>	<hr/> <b>44,106</b>	<hr/> <b>35,735</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Other</b>		
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 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>99</b>	46
<b>Governance costs</b>		
Accountancy and legal fees	<b>540</b>	540
Total resources expended	<b>33,062</b>	17,360
<b>Net income</b>	<b>11,044</b>	18,375

This page does not form part of the statutory financial statements

**DANE VALLEY SCOUT GROUP**

England & Wales - Charity number 515681

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# Accounts

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**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**

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for the Year Ended 31st December 2021**

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## 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 £
<b>VOLUNTARY INCOME FROM</b>					
Donations and legacies		23,133	-	23,133	18,073
<b>Charitable activities</b>					
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
<b>Total</b>		<u>35,735</u>	<u>-</u>	<u>35,735</u>	<u>24,268</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<u>17,360</u>	<u>-</u>	<u>17,360</u>	<u>20,199</u>
<b>NET INCOME</b>		<u>18,375</u>	<u>-</u>	<u>18,375</u>	<u>4,069</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>379,000</u>	<u>-</u>	<u>379,000</u>	<u>374,931</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	293,510	-	293,510	293,370
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		105,631	-	105,631	86,510
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,766)	-	(1,766)	(880)
<b>NET CURRENT ASSETS</b>		<u>103,865</u>	<u>-</u>	<u>103,865</u>	<u>85,630</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>397,375</u>	<u>-</u>	<u>397,375</u>	<u>379,000</u>
<b>NET ASSETS</b>		<u>397,375</u>	<u>-</u>	<u>397,375</u>	<u>379,000</u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>397,375</u>	<u>379,000</u>
<b>TOTAL FUNDS</b>				<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**

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

<b>3. INVESTMENT INCOME</b>		<b>31/12/21</b>	<b>31/12/20</b>
		<b>£</b>	<b>£</b>
Deposit account interest		<u>66</u>	<u>126</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 £
<b>VOLUNTARY INCOME FROM</b>			
Donations and legacies	18,073	-	18,073
<b>Charitable activities</b>			
Group & Section activities	80	-	80
Camps	460	-	460
Membership fees	5,038	-	5,038
Other trading activities	218	273	491
Investment income	126	-	126
	<u>23,995</u>	<u>273</u>	<u>24,268</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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	3,598	-	3,598
	<u>19,747</u>	<u>452</u>	<u>20,199</u>
<b>Total</b>			
<b>NET INCOME/(EXPENDITURE)</b>	<u>4,248</u>	<u>(179)</u>	<u>4,069</u>

**Dane Valley Scout Group**

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

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £
<b>Transfers between funds</b>	(179)	179	-
<b>Net movement in funds</b>	4,069	-	4,069
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	374,931	-	374,931
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>379,000</u>	<u>-</u>	<u>379,000</u>
<b>6. TANGIBLE FIXED ASSETS</b>	Freehold property £	Equipment £	Fixtures and fittings £
<b>COST</b>			
At 1st January 2021	275,000	5,000	8,476
Additions	-	3,354	-
At 31st December 2021	<u>275,000</u>	<u>8,354</u>	<u>8,476</u>
<b>DEPRECIATION</b>			
At 1st January 2021	-	950	937
Charge for year	-	740	754
At 31st December 2021	<u>-</u>	<u>1,690</u>	<u>1,691</u>
<b>NET BOOK VALUE</b>			
At 31st December 2021	<u>275,000</u>	<u>6,664</u>	<u>6,785</u>
At 31st December 2020	<u>275,000</u>	<u>4,050</u>	<u>7,539</u>

**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 £
<b>COST</b>			
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/>
<b>DEPRECIATION</b>			
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/>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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
	£	£
<b>VOLUNTARY INCOME</b>		
<b>Donations and legacies</b>		
Donations	-	100
Gift aid	-	3,928
Grants	21,035	11,334
Admissions	60	90
Donations - Use of headquarters	2,038	2,621
	<u>23,133</u>	<u>18,073</u>
<b>Other trading activities</b>		
Fundraising events	-	283
Sundry income	112	208
	<u>112</u>	<u>491</u>
<b>Investment income</b>		
Deposit account interest	66	126
<b>Charitable activities</b>		
Group & section activities	208	80
Camps	2,265	460
Membership fees	9,951	5,038
	<u>12,424</u>	<u>5,578</u>
<b>Total incoming resources</b>	<b>35,735</b>	<b>24,268</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<u>13,560</u>	<u>16,061</u>
<b>Other</b>		
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
	£	£
<b>Other</b>		
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>
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	46	-
<b>Governance costs</b>		
Accountancy and legal fees	540	540
Total resources expended	<u>17,360</u>	<u>20,199</u>
<b>Net income</b>	<u>18,375</u>	<u>4,069</u>

This page does not form part of the statutory financial statements