

Aire Valley District Scout Council

**Financial Activities Statements
For the year ended
31st December 2023**

Aire Valley District Scout Council

Financial Activities Statements for the year ended **31st December 2023**

Page:

1-5	Trustees' Annual Report
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9-10	Notes to the Accounts
Appendix	Detailed Statement of Financial Activities

Annual Report for the year from 01 January 2023 to 31 December 2023

Section A Reference and administration details

Charity Name	Aire Valley District Scout Council
Other names the charity is known by	
Registered charity number (if any)	5 2 4 8 0 8
HQ registration number	1 6 6 2 8
Charity's principal address	c/o Sharon Mason (Treasurer) 18 Longhouse Lane, Denholme Bradford, West Yorkshire BD13 4NQ

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates active if not for whole year
1	Mrs Christine Watson	District Commissioner	
2	Mrs Linda Malloy	Chair	
3	Mrs Sharon Mason	Treasurer	
4	Mr Allan Horsley	DESC	
5	Mr Wayne Oxley		
6	Ms Julie Wright	Secretary	
7	Mr Paul Jagger		
8	Mr Edward Wright		
9	Mr Niel Holmes		
10	Mr Terence Slocombe		
11	Mr Ben Wilkinson		
12	Mr Tobias Hammond		AGM - June 2023

Names and addresses of advisors (optional information but encouraged as best practice)

Type of advisor	Name	Address
External Examiner	David Taylor	Barton Cottage, Duke Street, Burton in Lonsdale, LA6 3LG

Annual Report for the year from 01 January 2023 to 31 December 2023

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of The Association and The Policy, Organisation and Rules of the Scout Association.
How the charity is constituted	The District is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.
Additional governance issues (optional information but encouraged as best practice)	<p>The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.</p> <p>The Board consists of 3 independent representatives, Chair, Secretary and Treasurer together with elected and nominated members of the District who are re-elected on an annual basis. The Board scheduled to meet bi-monthly during 2023, being held in February, April, September (was cancelled), October and November. There was a meeting held in May to approve the 2022 Accounts ahead of the AGM which was held in June.</p> <p>This Trustee Board exists to support the District in meeting the responsibilities of the appointments and is responsible for:</p> <ul style="list-style-type: none"> The maintenance of District property; The raising of funds and the administration of District finances; The insurance of persons, property and equipment; District public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub-Boards that may be required; Appointing District Administrators and Advisors other than those who are elected.
Risk and Internal Control	<p>The District Trustee Board has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:</p> <p>Injury to leaders, helpers, supporters and members. The District through the membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.</p>

Annual Report for the year from 01 January 2023 to 31 December 2023

Section B Structure, governance and management

Risk and Internal Control
contd

Reduced income from fundraising. The District is primarily reliant upon income from group membership fees and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the level of membership fees to increase the income to the District on an ongoing basis, either temporarily or permanently if necessary.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer its activities. If there was a reduction in the number of leaders or administrators to an unacceptable level, activities would need to be reconsidered.

Reduction or loss of members. The District provides support to all groups within the District. If there was a reduction in membership the District would help to support activities aimed at increasing the membership. If this is not successful in a worst case scenario it may be necessary to close a section of a group or whole group. This decision would be taken in liaison with the Group Trustee Board.

Poor Financial Management and Controls. The District has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives and activities

Summary of the objectives of the charity set out in its governing document

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and;

- enjoy what they are doing and have fun.

- take part in activities indoors and outdoors.

- learn by doing.

- share in spiritual reflection.

- take responsibility and make choices.

- undertake new and challenging activities.

- make and live by their Promise.

Annual Report for the year from 01 January 2023 to 31 December 2023

Section C

Objectives and activities

Summary of the main activities in relation to these objectives

To promote and support Scouting provided by the groups within the Aire Valley District. This includes the instruction of young people aged 4 -25 years of age in the principles of discipline, loyalty and good citizenship.

Public Benefit Statement

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During 2023 the District's activities returned to pre-covid CV-19 levels and it was possible to hold the Baht 'at Walk again which allows groups to use this as a fundraising event. It also helps the Trustee Board to keep the annual membership costs as low as possible. The Campsite bookings were in line with 2022. They were again awarded a support grant from Bradford Council and local council rates remained at a reduced rate. The Mary Bushell Shelter was completed and work started on the Climbing Tower for which donations were received from Shipley Rotary Club and Inn Churches. There were substantial improvements and repairs carried out also. Beavers held their annual Fun Day and Christingle Service. Explorers held a cooking competition.

Section E

Financial Review

Reserves Policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short.

The District reserves were £49,000 at year end. This includes restricted funds from a bequest in 2017 and other grants. The bequest spend has been further delayed during 2023 due to other more pressing repairs that had to be prioritised. It is hoped to spend this in 2024 but as reserves have been reduced we will need to build these up again to be able to complete the new windows project that this is allocated to.

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Badge stock levels are closely monitored to ensure stock levels are kept to the minimum requirements.

The charity's principal sources of funds (including any fundraising)

The District's principal source of funds is the District Membership Contribution collected annually from groups within our District. Fundraising is brought in by the holding of our annual Baht 'At Walk and occasional events organised during the year. During 2023 the Baht 'At Walk was resumed. The membership contribution was kept to a minimum but was raised from 2022 as activities were returning to pre Covid C-19 levels.

Annual Report for the year from 01 January 2023 to 31 December 2023

Section E Financial Review

How expenditure has supported the key objectives of the charity	The District Trustee Board monitors expenditure throughout the year to ensure this is in line with the key objectives of the District and Scout Association.
Investment policy and objectives	The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)	The campsite has carried out many repairs and improvements during the year and the continuation of these improvements in 2024 are planned. The installation of a climbing tower has been initiated and was made possible by successful grant applications and District support.
	The Baht 'At Team plan to hold the Walk again in May 2023 which will provide a fundraising platform for groups should they wish to use the event for sponsorship.
	The 2023 Jamboree participants held various fundraising events to help raise the funds required for this trip. Income and expenditure accruals from 2022 are included in the 2023 accounts, when the trip took place.

Section G Declaration

The trustees declare that they have approved the trustees' report on pages 1-5 of the Financial Activities Statement

Signed on behalf of the charity's trustees

Signature (s)

1	Linda Malloy
2	Sharon Mason

Full Names (s)

1	LINDA MALLOY.
2	SHARON MASON

Position (eg Chair, Treasurer)

1	DISTRICT CHAIR
2	DISTRICT TREASURER

Date

	12/06/2024
--	------------

**Independent Examiner's Report to the Trustees of the
Aire Valley District Scout Council**

I report on the accounts of the District for the year ended **31 December 2023**
which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 9-10

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

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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


Basis of Independent Examiner's report

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

Independent Examiner's statement

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

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

Name	Mr David Taylor
Qualification	Retired Accountant
Address	Barton Cottage, Duke Street, Burton-in-Lonsdale LA6 3LG
Signature	
Date	09.06.2024

Aire Valley District Scout Council

Statement of Financial Activities: from 01 January 2023 to 31 December 2023

	Notes	General Purpose £	Campsite £	Unrestricted Funds Total 2023 £	Restricted Funds Total 2023 £	Total 2023 £	Total 2022 £
Income & Expenditure							
Income							
Incoming resources from generated funds							
Voluntary Income		500	4,000	4,500	5,000	9,500	5,817
Activities for generating funds		-	-	-	-	-	-
Investment Income		-	-	-	-	-	-
Incoming resources from charitable activities		25,651	21,610	47,261	-	47,261	27,961
		26,151	25,610	51,761	5,000	56,761	33,778
Other Income				-		-	-
Total Income		26,151	25,610	51,761	5,000	56,761	33,778
Expenditure							
Direct Charitable Expenditure							
Resources expended							
Costs of charitable activities		24,851	32,034	56,885	10,000	66,886	57,107
Governance Costs				-		-	-
Total Expenditure		24,851	32,034	56,885	10,000	66,886	57,107
Net Movement in funds		1,300	(6,424)	(5,125)	(5,000)	(10,125)	(23,329)
Transfers between accounts		(2,557)	2,557	-		-	-
Fund balances brought forward		29,357	93,191	122,549	16,000	138,550	161,879
Fund balances carried forward		28,100	89,323	117,426	11,000	128,426	138,550

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

The notes of pages 9 and 10 form part of these accounts.

Aire Valley District Scout Council

Balance Sheet as at 31st December 2023

			2023 £	2022 £
	Notes			
Fixed Assets				
Campsite:	Land	2	3,630	3,630
	Buildings	2	69,644	71,947
			<u>73,274</u>	<u>75,577</u>
Current Assets				
Stock		4	1,540	1,810
Debtors		5	5,257	7,803
Balances at Bank:				
COIF Deposit Accounts			10,850	10,394
Bank Current Accounts		6	37,815	44,257
Cash in hand			473	794
Current Liabilities				
Creditors		7	(783)	(2,084)
Net current assets			<u>55,153</u>	<u>62,975</u>
Net assets			<u>128,426</u>	<u>138,550</u>
represented by				
FUNDS				
Unrestricted Income Funds:				
General Purposes Fund			28,100	27,888
Designated Funds:				
Campsite			89,323	67,621
Restricted Income Funds:				
Campsite			11,000	19,709
			<u>128,426</u>	<u>115,221</u>

Aire Valley District Scout Council

Notes to the Accounts for the Year to 31st December 2023

Accounting Policies

1. General

These Accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

Depreciation

Depreciation is provided on the Campsite buildings & Toilet Block based on the useful life of these fixed assets and their anticipated residual value:

Campsite buildings 2% per annum

Stock

Badge stocks are valued at the lower of cost or net realisable value.

2. Fixed Assets

Cost	Freehold Land £	Buildings £	2023 Total £	2022 Total £
At 1 Jan 2023	3,630	115,164	118,794	118,794
Additions	-	-	-	-
Adjustment to opening balance			-	-
At 31 Dec 2022	3,630	115,164	118,794	118,794
Depreciation				
At 1 Jan 2023	-	43,217	43,217	40,914
Charge for the year	-	2,303	2,303	2,303
At 31 Dec 2023	-	45,520	45,520	43,217
Net book value				
At 31 Dec 2023	3,630	69,644	73,274	73,274
At 1 Jan 2023	3,630	71,947	75,577	75,577

3. Fund-raising Appeals

Organiser's costs £	Proceeds £	2023 £	2022 Net £
-	-	-	-
-	-	-	-

Aire Valley District Scout Council

Notes to the Accounts for the Year to

31st December 2023

(continued)

	2023 £	2022 £
4. Stocks		
Stock Balance	1,562	1,810
Stock written off	(22)	-
Balance as per Balance Sheet	<u>1,540</u>	<u>1,810</u>
 5. Debtors	 2023 £	 2022 £
Debtors		1,577
Prepayments	5,257	6,226
	<u>5,257</u>	<u>7,803</u>
 6. Bank Accounts	 2023 £	 2022 £
Barclays Bank Plc District Exec	37,561	39,021
Barclays Bank Plc District Exec	-	-
Lloyds Bank Plc Campsite	254	5,236
Virgin Money Scouts - closed	-	-
	<u>37,815</u>	<u>44,257</u>
 7. Liabilities: amounts falling due in less than one year	 2023 £	 2022 £
Creditors & Deferred Income	783	2,084
	<u>783</u>	<u>2,084</u>
 8. Trustees remuneration and expenses		
Honorariums paid to trustees	<u>-</u>	<u>-</u>
Expenses reimbursed to trustees	<u>-</u>	<u>-</u>
Number of trustees reimbursed	<u>-</u>	<u>-</u>
Nature of Expenses reimbursed		

AIRE VALLEY DISTRICT SCOUT COUNCIL

Detailed Statement of Financial Activities

from 01 January 2023 to 31 December 2023

	General Purposes Trustee		Funds Total	Total
	Board £	Campsite £	2023 £	2022 £
Income & Expenditure				
Income				
Grants	500	9,000	9,500	5,817
District Membership	890	-	890	586
District Beavers	1,171	-	1,171	920
District Cubs	-	-	-	65
District Scouts	-	-	-	1,750
District Explorers	300	-	300	1,230
Baht 'at Walk	1,533	-	1,533	-
Jamboree 2023	18,943	-	18,943	-
COIF Deposit Interest	-	456	456	100
Donations	-	600	600	165
Campsite hire charges	-	19,150	19,150	18,796
Grass sledges	-	250	250	258
Badge sales	2,577	229	2,806	2,803
Sconce Activities	-	925	925	1,095
District Neckers	31	-	31	193
Sundries	207	-	207	1
	26,151	30,610	56,761	33,778
Other Income				
Total Income	26,151	30,610	56,761	33,778
Direct Charitable Expenditure:				
Electricity	-	3,260	3,260	4,462
Gas	-	4,374	4,374	2,870
Advertising/Web Site	152	-	152	34
Local Authority rates	-	165	165	294
Insurance	52	6,127	6,179	6,417
Sconce services	-	1,699	1,699	1,985
Repairs/Improvements	-	3,351	3,351	6,995
Cleaning Materials	-	343	343	546
Equipment	-	14	14	6,913
WIFI	-	1,303	1,303	1,128
TV Licence	-	159	159	159
Field Maintenance (inc Mower/Sledges)	-	2,664	2,664	4,681
Maintenance	-	2,026	2,026	3,651
Decoration Project	-	3,027	3,027	-
New Shelter Project	-	1,500	1,500	3,598
Tower/Climbing Wall Project	-	9,506	9,506	2,229
Professional Services - Planning Submissions	-	-	-	528
Printing, Stationery and postage	-	-	-	56
Leaders Expenses/Travel	23	-	23	76
Training	83	-	83	157
All Leaders Meetings	315	-	315	380
Baht 'At Walk	628	-	628	-
District Beavers	1,246	-	1,246	1,508
District Cubs	-	-	-	55
District Scouts	-	-	-	1,642
District Explorers	383	-	383	1,354
Jamboree 2023	18,942	-	18,942	450
St Georges Day/Events	509	-	509	230
Cost of Sales Badges	1,953	-	1,953	2,052
Movements in Badge Stocks	248	-	248	(44)
Write-off of Obsolete Badge Stock	22	-	22	-
Mugs	-	-	-	125
Sundries	27	213	240	30
District Neckers	-	-	-	-
MPLC Licenses for District/Groups	268	-	268	244
Depreciation	-	2,303	2,303	2,303
	24,851	42,034	66,886	57,107
Other Expenditure				
Fund raising costs	-	-	-	-
Management and administration	-	-	-	-
Independent Examiner	-	-	-	-
	-	-	-	-
Total Expenditure	24,851	42,034	66,886	57,107
Net Income (Expenditure) for the year	1,300	(11,425)	(10,125)	(23,329)
Transfers between accounts	(2,557)	2,557	-	-
Fund balances brought forward	40,357	98,191	138,550	161,879
Fund balance carried forward	39,099	89,322	128,426	138,550