

Aire Valley District Scout Council

**Financial Activities Statements
For the year ended
31st December 2024**

Aire Valley District Scout Council

Financial Activities Statements for the year ended **31st December 2024**

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Annual Report for the year from 01 January 2024 to 31 December 2024

Section AReference 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 Lead Volunteer	
2	Mrs Linda Malloy	Chair	
3	Mrs Sharon Mason	Treasurer	
4	Mr Allan Horsley	DESC	Stepped down from DESC Role from October 2024 - remained as a Trustee
5	Mr Wayne Oxley		
6	Ms Julie Wright	Secretary	Role removed at AGM - June 2024
7	Mr Paul Jagger		
8	Mr Edward Wright		
9	Mr Niel Holmes		
10	Mr Terence Slocombe		
11	Mr Ben Wilkinson		
12	Mr Tobias Hammond		

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 2024 to 31 December 2024

Section BStructure, 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 2 independent representatives, Chair 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 2024, being held in February, April, June, September and November. The AGM which was held in June.</p> <p>This Trustee Board Purpose is to make sure Scouts is run safely and legally.</p> <p>At the heart of their role is a focus on strategy, performance and assurance</p> <p>Effective Trustee Board governance helps our volunteers deliver fantastic programmes that give young people skills for life,</p> <p>Together, Trustees make sure the charity is:</p> <p>Well managed, risks are assessed and mitigated;</p> <p>Buildings and equipment are in good working order;</p> <p>Everyone follows legal requirements and Policy, Organisation and Rules (POR)</p> <p>Managing money well across the District</p> <p>Help the charity to operate well, today and in the future</p>
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 current top 5 areas of concern that have been identified are:</p> <p>Loss of key volunteers - mitigated by succession planning, document systems, plans and projects, implementation of training programmes and review and agreement of recruitment processes</p> <p>Safeguarding failure; child-protection issues - mitigated by strict adherence to recruitment and vetting processes and policies (POR), Volunteer training with regular refreshers, every child protection issue is followed up diligently with the county and or HQ CP team</p>

Annual Report for the year from 01 January 2024 to 31 December 2024

Section BStructure, governance and management

Risk and Internal Control contd	Ability to attract and retain volunteers - mitigated by reviewing the interview and assessment processes, agreeing fair and open competition for appointment of key posts, agreeing job descriptions and performance appraisals and feedback systems, conduting 'exit' interviews
	Information technology - mitigated by appraising system needs and options, security and authorisation procedures, implementation of measures to secure and protect data, use industry-standard cloud solutions for data storage, data processing policy in place, use of reputable third-party data-handling software, regular reminders to volunteers of best-practice procedures
	Unplanned maintenance/development costs for Sconce requiring support to ensure operations can continue - mitigated by Trustee Board kept up-to-date by the Campsite Team, the balance of maintenance expenditure and capital expenditure being montioered and implementation and regular review of adequate reserves policy
	The potential impact and steps to mitigate these and other risks are reviewed and updated regularly as logged in our Risk Register

Section CObjectives and activities

Summary of the objectives of the charity set out in its governing document	
Our Purpose	Our purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Our Values	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	Our development of young people takes place when the 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 2024 to 31 December 2024

Section CObjectives 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 DAchievements and performance

Summary of the main achievements of the charity during the year

During 2024 Sconce hire charges were favourable, Explorers took part in DRAGNET in February. Cubs held a Lego Day in March and Beavers held a Funday in October with their Christingle Service and Party in December. The District held a very successful Baht 'At Walk in May.

Section EFinancial 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 £48,000 at year end. This is slightly below last years reserves, but not significant. It includes restricted funds from a bequest in 2017 and other grants. The bequest spend has been further delayed during 2024 but work to utilise the spend has begun, and should be finlaised in 2025. This should complete the new windows project that this is allocated to.

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

There are no funds materially in deficit and the position is continually monitored by the Trustees to ensure this remains the case

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. The membership contribution is kept to a minimum as a result of holding these events.

Annual Report for the year from 01 January 2024 to 31 December 2024

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)	<p>The campsite has continued its repairs and improvements during the year and the windows have been ordered, this project will be completed in 2025. The installation of a climbing tower has been completed along with essential training which has enabled it to be brought into use in 2025.</p> <p>The Baht 'At Team held the walk in 2024 and are planning the 2025 Walk, both of which provide a fundraising platform for groups should they wish to use the event for sponsorship.</p>
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Section G Declaration

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

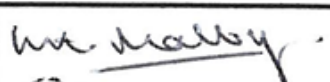
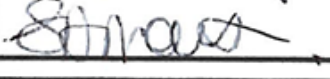
Signed on behalf of the charity's trustees

Signature (s)

Full Names (s)

Position (eg Chair, Treasurer)

Date

1	
2	
1	LINDA MALLOY.
2	SHARON MASON
1	CHAIR.
2	TREASURER.
	12/5/25



Aire Valley District Scout Council

Statement of Financial Activities: **from 01 January 2024 to 31 December 2024**

	Notes	General Purpose £	Campsite £	Unrestricted Funds Total 2024 £	Restricted Funds Total 2024 £	Total 2024 £	Total 2023 £
Income & Expenditure							
Income							
Incoming resources from generated funds							
Voluntary Income		-	6,600	6,600	-	6,600	9,500
Activities for generating funds		-	-	-	-	-	-
Investment Income		-	-	-	-	-	-
Incoming resources from charitable activities		6,415	25,906	32,321	-	32,321	47,261
		6,415	32,506	38,921	0	38,921	56,761
Other Income							
				-		-	-
Total Income		6,415	32,506	38,921	0	38,921	56,761
Expenditure							
Direct Charitable Expenditure							
Resources expended							
Costs of charitable activities		5,430	37,492	42,923	0	42,923	66,886
Governance Costs				-		-	-
Total Expenditure		5,430	37,492	42,923	-	42,923	66,886
Net Movement in funds		985	(4,987)	(4,002)	-	(4,002)	(10,125)
Transfers between accounts		397	(397)	-		-	-
Fund balances brought forward		28,100	89,323	117,426	11,000	128,426	138,550
Fund balances carried forward		29,482	83,939	113,427	11,000	124,425	128,426

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.

**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 2024**
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.

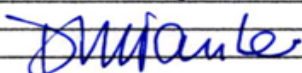
Basis of Independent Examiner's report

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	31.05.2025

Aire Valley District Scout Council

Balance Sheet as at

31st December 2024

			2024 £	2023 £
		Notes		
Fixed Assets				
Campsite:	Land	2	3,630	3,630
	Buildings	2	67,341	69,644
			<u>70,971</u>	<u>73,274</u>
Current Assets				
Stock		4	1,335	1,540
Debtors		5	4,858	5,257
Balances at Bank:				
	COIF Deposit Accounts		6,216	10,850
	Bank Current Accounts	6	41,585	37,815
Cash in hand			331	473
Current Liabilities				
Creditors		7	(870)	(783)
Net current assets			<u>53,455</u>	<u>55,153</u>
Net assets			<u>124,424</u>	<u>128,426</u>
represented by				
FUNDS				
Unrestricted Income Funds:				
General Purposes Fund			29,482	28,100
Designated Funds:				
	Campsite		83,939	89,323
Restricted Income Funds:				
	Campsite		11,000	11,000
			<u>124,424</u>	<u>128,426</u>

Aire Valley District Scout Council

Notes to the Accounts for the Year to 31st December 2024

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 £	2024 Total £	2023 Total £
At 1 Jan 2024	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 2024	-	45,520	45,520	43,217
Charge for the year	-	2,303	2,303	2,303
At 31 Dec 2023	-	47,823	47,823	45,520
Net book value				
At 31 Dec 2024	3,630	67,341	70,971	73,274
At 1 Jan 2024	3,630	69,644	73,274	75,577

3. Fund-raising Appeals

Organiser's costs £	Proceeds £	2024 £	2023 Net £
-	-	-	-
-	-	-	-

Aire Valley District Scout Council

Notes to the Accounts for the Year to

31st December 2024

(continued)

		2024 £	2023 £
4. Stocks			
Stock Balance		1,335	1,562
Stock written off			(22)
Balance as per Balance Sheet		<u>1,335</u>	<u>1,540</u>
5. Debtors			
Debtors			
Prepayments		4,858	5,257
		<u>4,858</u>	<u>5,257</u>
6. Bank Accounts			
		2024 £	2023 £
Barclays Bank Plc	District Exec	38,751	37,561
Barclays Bank Plc	District Exec	-	-
Lloyds Bank Plc	Campsite	2,833	254
Virgin Money	Scouts - closed	-	-
		<u>41,585</u>	<u>37,815</u>
7. Liabilities: amounts falling due in less than one year			
		2024 £	2023 £
Creditors & Deferred Income		870	783
		<u>870</u>	<u>783</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 Activites

from 01 January 2024 to 31 December 2024

	General Purposes Trustee Board £	Campsite £	Funds Total 2024 £	Total 2023 £
Income & Expenditure				
Income				
Grants	-	6,600	6,600	9,500
District Membership	902	-	902	890
District Beavers	1,062	-	1,062	1,171
District Cubs	60	-	60	-
District Scouts	-	-	-	-
District Explorers	130	-	130	300
Baht 'at Walk	1,766	-	1,766	1,533
Jamboree 2023	-	-	-	18,943
COIF Deposit Interest	-	366	366	456
Donations	-	310	310	600
Campsite hire charges	-	23,534	23,534	19,150
Grass sledges	-	80	80	250
Badge sales	2,190	236	2,426	2,806
Sconce Activities	-	1,380	1,380	925
District Neckers	305	-	305	31
Sundries	-	-	-	207
	6,415	32,506	38,921	56,761
Other Income				
Total Income	6,415	32,506	38,921	56,761
Direct Charitable Expenditure:				
Electricity	-	3,348	3,348	3,260
Gas	-	2,484	2,484	4,374
Advertising/Web Site	151	-	151	152
Local Authority rates	-	155	155	165
Insurance	52	5,113	5,165	6,179
Sconce services	-	2,641	2,641	1,699
Repairs/Improvements	-	1,333	1,333	3,351
Cleaning Materials	-	226	226	343
Equipment	-	2,066	2,066	14
WIFI	-	1,174	1,174	1,303
TV Licence	-	159	159	159
Field Maintenance (inc Mower/Sledges)	-	3,265	3,265	2,664
Maintenance	-	716	716	2,026
Decoration Project	-	-	-	3,027
New Shelter Project	-	-	-	1,500
Tower/Climbing Wall Project	-	5,218	5,218	9,506
Activity Centre Windows Project	-	5,000	5,000	-
Disabled Toilet	-	1,585	1,585	-
Leaders Expenses/Travel	-	-	-	23
Training	120	-	120	83
All Leaders Meetings	292	-	292	315
Baht 'At Walk	504	-	504	628
District Beavers	1,138	-	1,138	1,246
District Cubs	80	-	80	-
District Scouts	-	-	-	-
District Explorers	182	-	182	383
Jamboree 2023	-	-	-	18,942
St Georges Day/Events	279	-	279	509
Cost of Sales Badges	1,605	629	2,235	1,953
Movements in Badge Stocks	206	-	206	248
Write-off of Obsolete Badge Stock	-	-	-	22
District Neckers	310	-	310	-
Sundries	218	79	297	240
MPLC Licenses for District/Groups	294	-	294	268
Depreciation	-	2,303	2,303	2,303
	5,430	37,492	42,923	66,886
Other Expenditure				
Fund raising costs	-	-	-	-
Management and administration	-	-	-	-
Independent Examiner	-	-	-	-
	-	-	-	-
Total Expenditure	5,430	37,492	42,923	66,886
Net Income (Expenditure) for the year	985	(4,987)	(4,002)	(10,125)
Transfers between accounts	397	(397)	-	-
Fund balances brought forward	39,099	89,322	128,426	138,550
Fund balance carried forward	40,480	83,937	124,425	128,426