

North Leeds District Scout Council  
AGM Reports and Annual Statement of Accounts  
Year ending 2023/24

7<sup>th</sup> July 2024

## **Chair's Report**

As we reflect on another year, it is with great pride and gratitude that I present this Chair's Report for the North Leeds District Scout Council.

The year 2023-24 has been one of steady progress and continued commitment to our mission of supporting young people in their personal development.

### **Steady Progress and Consistent Engagement**

The year has been marked by a steady and consistent engagement of Scouts across North Leeds. With our youth membership staying the same as last year and a growth in our volunteer numbers, we are now just short of the 2,000 mark for members in North Leeds — a fantastic achievement and a number to be proud of.

As of the Census in January this year, nearly 1,500 young people participated in approximately 92 hours of Scouts across all sections each week, collectively providing an astounding 137,908 hours of Scouting per week across North Leeds.

Our campsite at Wike has seen a significant revival as the year has progressed. The arrival of Activity Boxes has been a notable success, providing groups with self-managed resources that enhance their experience at Wike. This, alongside the installation of CCTV, has improved both the functionality and security of our campsite.

### **Strategic Developments**

Following our District Strategy Day, we are underway in creating our District Strategy and working on the areas that were most important to our volunteers. We hope to share more over the coming year.

The Steering Group at Wike has made significant strides in implementing suggestions from our members. The new

media suite at Wike has been particularly beneficial, offering a versatile space for various activities, especially during inclement weather. The ongoing development of The Barn project continues to advance, with necessary surveys now complete, paving the way for future improvements without compromising camping space.

### **Financial Stewardship**

Our financial health remains strong, as detailed in the Treasurer's Report. We have streamlined our accounts by reducing the number of different funds and bank accounts to simplify our financial management. This has enabled us to focus more effectively on our primary goal: helping young people develop their skills for life.

### **Public Benefit and Volunteer Contribution**

Our activities continue to provide significant public benefit, aligning with the Charity Commission's criteria. We remain committed to making Scouting accessible to all, regardless of financial background, through initiatives like the 'Make it Happen' Fund and our new International Jamboree grant scheme for Poland in 2027.

### **Looking Ahead**

As we look to the future, our focus will remain on growth, inclusivity, and the continuous improvement of our programs and facilities. We aim to expand our reach, ensuring more young people can benefit from the transformative experience of Scouting.

In closing, I extend my deepest gratitude to our Trustees, volunteers, and all members of the North Leeds District Scout Council. Your dedication, hard work, and passion for Scouting make our achievements possible.

Thank you for your continued support.

**Joseph Fletcher, Chair**

## **Wike Steering Report**

In 2023 Challenge hit the County again and as expected, our bookings plummeted, down by about a third. May June and July, when normally we are busy most nights and every weekend saw some weekends with no bookings. Fortunately, things picked up and we had a really busy autumn with many new visitors from Harrogate and Wetherby Districts. 2024, in contrast, is proving to be a bumper year and we are finally seeing a return to the levels of booking we had before COVID, and the site is full again of people having fun and enjoying what is on offer.

Following the District strategy Day last year the Steering Group has looked at what was requested and, dependent on cost and manpower, has implemented some of the suggestions. 2024 has seen the arrival of Activity Boxes which are proving a real hit as these can be self-managed by the groups who book them. We are still considering suggestions and working out how they can be implemented and managed

CCTV has arrived and is proving really useful when the alarm goes off in the early hours of the morning – no more nasty surprises when we arrive on site! We also have the media suite in the hut. Just plug in your laptop, link it with the projector and sound bar, let down the screen and away you go! This has proved really beneficial on camps in the pouring rain this summer.

The Barn continues to move forward as we plough through the need of tree surveys and land surveys all of which (we hope) are now complete. This has led to a reduction in parking at Wike which will become the norm

once the barn is built. We are looking at how this can be increased without compromised the amount of camping space too much!

Wike has increased its booking base this year with another 4 schools visiting us for DOE purposes and some on multiple times! We are also seeing an increase of visits from people outside district and the aim for Wike to be more fully used all year is coming to fruition

A huge thanks goes to all the members of the Wike Steering Group and Maintenance team without whom we would not have a campsite fit for use. Why not come and join us – it's only an hour a week!

**Gill Marshall, Chair Wike Steering Group**

## **Six Dales Report**

The walk took place this year for the first time since the Covid Outbreak. The number of entries was reduced but the walk itself had good weather and enough entries for all of the trophies to be awarded.

During the walk we had to invoke our safety issues. This was caused by the radio people not being able to give us the usual coverage, due to staff shortages. This has resulted in an advanced risk assessment and communications plan to be put in place for this year.

If anyone thinks that they could help at any of the checkpoints, please get in touch with me and I am sure that we can accommodate them.

Thankyou everyone for your continued support and we hope to see you at the 2024 Walk.

**Ann McKenna, Chair Six Dales Committee**



|                |   |
|----------------|---|
| Purpose        | To update the Annual General Meeting on the finances of the District and to share the 2023/4 final accounts as required by POR. |
| Paper          | Treasurer's Report  |
| Author         | David Goodall   |
| Date           | 27 June 2024  |
| Privacy Status | Public  |
| Restricted to  | N/A   |

## EXECUTIVE SUMMARY

During this year we have continued the process of simplifying the district accounts to make them more efficient and hopefully easier to understand. The accounts have been independently examined, as required, and signed off without comment. The Board of Trustees have approved the Reserves Policy. The district has significant funds which will enable it to support young people across North Leeds to develop #skillsforlife

The Board of Trustees hold ultimate financial responsibility (under both Charity Law and the Policy, Organisation and Rules of The Scouts (POR)) for the finances of the district including for the finances of organisations and projects which operate under the trusteeship of the district, for example Explorer Units, Wike, 6 Dales. During this year we have continued to reduce the number of different funds we have and closed a number of bank accounts to simplify the district accounts and make them easier to understand.

Attached to my report are the end of year accounts for 2023/24, the independent examiners report and the reserves policy. As the accounts show the district is in a healthy financial position to help Scouting flourish in North Leeds and young people to develop their #skillsforlife

**Resolutions** – in light of my report and in accordance with POR section 5.4.5.2 I ask the AGM to pass the follow resolutions:

1. To note, as required by POR 5.4.5.2a bullet point 3, that the District's financial year is 1<sup>st</sup> February to 31<sup>st</sup> January.
2. To agree, as required by POR 5.4.5.2b, that is has reviewed the annual statement of accounts prepared by the Trustee Board, which have been examined by the independent examiner appointed by last years AGM and whose report is included in the accounts presented to the AGM.
3. To appoint, as required by POR 5.4.5.2c bullet point 5, Nick Russell as the independent examiner for the 2023/24 financial year.
4. To ask the Chair to ensure, as required by POR 5.4.5.3, to ensure the 2023/24 accounts are filed with the annual report in accordance with Rule 5.7 of POR.

North Leeds Scouts  
Annual General Meeting  
July 2024

If members have questions ahead of the meeting please do not hesitate to contact me:

Name: David Goodall  
Title: District Treasurer  
E: [david.goodall@nlscouts.org.uk](mailto:david.goodall@nlscouts.org.uk)  
T: 07813 842982

# North Leeds District Scout Council - Summary of Income and Expenditure

## Year 2023/24

|  | General Funds    | Designated Funds | Consolidated Accts | Total             |
|--|------------------|------------------|--------------------|-------------------|
| <b>OPENING BALANCE</b>   | <b>14,785.94</b> | <b>19,761.33</b> | <b>74,349.07</b>   | <b>108,896.34</b> |
| Including £900, collected for but not yet paid to others, to be paid to 42nd North Leeds within this financial year. |                  |                  |                    |                   |
| <b>INCOME</b>  |                  |                  |                    |                   |
| <i>Membership Fees</i>   |                  |                  |                    |                   |
| Membership Fees  | 70,470.50        | 2,906.00         |                    | 73,376.50         |
| Net County & HQ Fees   | 66,657.50        |                  |                    | 66,657.50         |
| ESU Subs   |                  |                  | 15,715.50          |                   |
| Net ESU Membership Fees  |                  |                  | 6,110.50           |                   |
| ESU Gift Aid   |                  |                  | 4,429.19           |                   |
| <i>Membership Fees Subtotal</i>  | <i>3,813.00</i>  | <i>2,906.00</i>  | <i>14,034.19</i>   | <i>20,753.19</i>  |
| <i>Sectional Income</i>  |                  |                  |                    |                   |
| Beavers  |                  | 0.00             |                    | 0.00              |
| Cubs   |                  | 0.00             |                    | 0.00              |
| Scouts   |                  | 0.00             |                    | 0.00              |
| <i>Sectional Income Subtotal</i>   | <i>0.00</i>      | <i>0.00</i>      | <i>0.00</i>        | <i>0.00</i>       |
| <i>Event Fees</i>  |                  |                  |                    |                   |
| Cycle Event  | 341.00           |                  |                    | 341.00            |
| Challenge Camp   | 0.00             |                  |                    | 0.00              |
| Cub Fun Day  |                  | 470.00           |                    | 470.00            |
| District Cub Camp  |                  | 0.00             |                    | 0.00              |
| Event 5  | 0.00             |                  |                    | 0.00              |
| Consolidated Accts Event Income  |                  |                  | 42,187.25          |                   |
| <i>Event Fees Subtotal</i>   | <i>341.00</i>    | <i>470.00</i>    | <i>42,187.25</i>   | <i>42,998.25</i>  |
| <i>Groups</i>  |                  |                  |                    |                   |
| Scotland Wood Subs   |                  | 864.50           |                    | 864.50            |
| Scotland Wood Others   |                  | 1,187.30         |                    | 1,187.30          |
| <i>Groups Subtotal</i>   | <i>0.00</i>      | <i>2051.80</i>   | <i>0.00</i>        | <i>2,051.80</i>   |
| <i>Wike</i>  |                  |                  |                    |                   |
| Booking Income   |                  |                  | 10,357.00          | 10,357.00         |
| Other Income   |                  |                  | 1,075.69           | 1,075.69          |
| <i>Wike Subtotal</i>   | <i>0.00</i>      | <i>0.00</i>      | <i>11,432.69</i>   | <i>11,432.69</i>  |
| <i>Other</i>   |                  |                  |                    |                   |
| Donations  | 1,000.00         |                  |                    | 1,000.00          |
| Badge Sales  |                  |                  | 4,343.64           | 4,343.64          |
| Interest - General & Designated Funds  | 880.28           | 583.18           |                    | 1,463.46          |
| Interest - Consolidated Funds  |                  |                  | 209.17             | 209.17            |
| Other  | 131.00           |                  | 1,321.44           | 1,452.44          |
| <i>Other Income Subtotal</i>   | <i>2,011.28</i>  | <i>583.18</i>    | <i>5,874.25</i>    | <i>8,468.71</i>   |
| <b>NET TOTAL INCOME</b>  | <b>6,165.28</b>  | <b>6,010.98</b>  | <b>73,528.38</b>   | <b>85,704.64</b>  |
| Money Collected for Others   | 500.00           |                  |                    | 500.00            |
| <b>TOTAL INCOME</b>  | <b>6,665.28</b>  | <b>6,010.98</b>  | <b>73,528.38</b>   | <b>86,204.64</b>  |

# North Leeds District Scout Council - Summary of Income and Expenditure

## Year 2023/24

| EXPENDITURE                                  | General Funds    | Designated Funds | Consolidated Accts | Total             |
|--|------------------|------------------|--------------------|-------------------|
| <b>Operational Costs</b>                     |                  |                  |                    |                   |
| Member Expenses                              | 0.00             |                  |                    | 0.00              |
| IT inc OSM                                   | 1,579.68         |                  |                    | 1,579.68          |
| Meeting Expenses                             | 303.00           |                  |                    | 303.00            |
| Other Operational Costs                      | 219.42           |                  |                    | 219.42            |
| ESU Rents                                    |                  |                  | 3,446.50           | 3,446.50          |
| ESU Activities                               |                  |                  | 30,854.45          | 30,854.45         |
| ESU Other                                    |                  |                  | 781.00             | 781.00            |
| Badge Purchases                              |                  |                  | 4,938.82           | 4,938.82          |
| <b>Operational Costs Subtotal</b>            | <b>2,102.10</b>  | <b>0.00</b>      | <b>40,020.77</b>   | <b>42,122.87</b>  |
| <b>Sectional Activities</b>                  |                  |                  |                    |                   |
| Beavers                                      |                  | 0.00             |                    | 0.00              |
| Cubs   |                  | 100.62           |                    | 100.62            |
| Scouts                                       |                  | 0.00             |                    | 0.00              |
| <b>Sectional Activities Subtotal</b>         | <b>0.00</b>      | <b>100.62</b>    |                    | <b>100.62</b>     |
| <b>Event Activities</b>                      |                  |                  |                    |                   |
| Cycle Event                                  | 211.65           |                  |                    | 211.65            |
| Challenge 23 Camp                            | 593.93           |                  |                    | 593.93            |
| Cub Fun Day                                  |                  | 538.40           |                    | 538.40            |
| District Cub Camp                            |                  | 500.00           |                    | 500.00            |
| Event 5                                      | 0.00             |                  |                    | 0.00              |
| Consolidated Accts Events Costs              |                  |                  | 11,380.06          | 11,380.06         |
| <b>Event Activities Subtotal</b>             | <b>805.58</b>    | <b>1,038.40</b>  | <b>11,380.06</b>   | <b>13,224.04</b>  |
| <b>Groups</b>                                |                  |                  |                    |                   |
| Scotland Wood Room Hire                      |                  | 390.00           |                    | 390.00            |
| Scotland Wood Other                          |                  | 1,581.19         |                    | 1,581.19          |
| Little London Room Hire                      |                  | 0.00             |                    | 0.00              |
| Little London Other                          |                  | 0.00             |                    | 0.00              |
| <b>Groups Subtotal</b>                       | <b>0.00</b>      | <b>1,971.19</b>  | <b>0.00</b>        | <b>1,971.19</b>   |
| <b>Wike</b>                                  |                  |                  |                    |                   |
| Wike Expenditure                             |                  |                  | 9,533.96           |                   |
| <b>Wike Subtotal</b>                         | <b>0.00</b>      | <b>0.00</b>      | <b>9,533.96</b>    | <b>9,533.96</b>   |
| <b>Other</b>                                 |                  |                  |                    |                   |
| Make It Happen Fund Payments                 |                  | 1,120.00         |                    | 1,120.00          |
| Wike Payments                                |                  | 0.00             |                    | 0.00              |
| Jamboree Fund Payments                       |                  | 0.00             |                    | 0.00              |
| Bank Fees                                    | 55.75            |                  | 272.60             | 328.35            |
| Miscellaneous                                | 0.00             |                  |                    | 0.00              |
| Written Off by Trustees                      |                  |                  | 343.65             |                   |
| <b>Other Subtotal</b>                        | <b>55.75</b>     | <b>1,120.00</b>  | <b>616.25</b>      | <b>1,792.00</b>   |
| <b>NET TOTAL EXPENDITURE</b>                 | <b>2,963.43</b>  | <b>4,230.21</b>  | <b>61,551.04</b>   | <b>7,193.64</b>   |
| Money Paid to Others                         | 1,400.00         |                  |                    | 1,400.00          |
| <b>TOTAL EXPENDITURE</b>                     | <b>4,363.43</b>  | <b>4,230.21</b>  | <b>61,551.04</b>   | <b>8,593.64</b>   |
| <b>NET BALANCE</b>                           | <b>17,087.79</b> | <b>21,542.10</b> | <b>86,326.41</b>   | <b>124,956.30</b> |
| Transfers between General & Designated Funds | -6,819.82        | 8,542.39         | -1,722.57          |                   |
| <b>BALANCE</b>                               | <b>10,267.97</b> | <b>30,084.49</b> | <b>84,603.84</b>   | <b>124,956.30</b> |



# North Leeds District Scout Council - Statement of Assets and Liabilities - 2023/24

## MONETARY ASSETS

| General & Designated Funds |                           |                 |           |                  |              |               |                 |
|----------------------------|---------------------------|-----------------|-----------|------------------|--------------|---------------|-----------------|
| Ref                        | Name                      | Opening Balance | Income    | Expenditure      | Transfers In | Transfers Out | Current Balance |
| 1 - G                      | District General          | 14,785.94       | 73,636.06 | 71,020.93        | 2,366.90     | 9,500.00      | 10,267.97       |
| 2 - D                      | Beavers                   | 251.35          | 0.00      | 0.00             | 0.00         | 0.00          | 251.35          |
| 3 - D                      | Cubs                      | 244.51          | 470.00    | 1,139.02         | 500.00       | 0.00          | 75.49           |
| 4 - D                      | Scouts                    | 0.00            | 0.00      | 0.00             | 1,722.57     | 0.00          | 1,722.57        |
| 5 - D                      | Make It Happen            | 5,432.65        | 189.98    | 1,120.00         | 0.00         | 0.00          | 4,502.63        |
| 6 - D                      | Wike Development          | 9,492.49        | 1,506.32  | 0.00             | 12.00        | 0.00          | 11,010.81       |
| 7 - D                      | World Scout Jamboree      | 1,397.76        | 1,453.01  | 0.00             | 12.00        | 0.00          | 2,862.77        |
| 8 - D                      | Scotland Wood Scout Group | 668.69          | 2,067.37  | 1,971.19         | 500.00       | 606.00        | 658.87          |
| 9 - D                      | Little London Scout Group | 2,273.88        | 11.02     | 0.00             | 0.00         | 2,284.90      | 0.00            |
| 10 - D                     | District Strategy Fund    | 0.00            | 0.00      | 0.00             | 9,000.00     | 0.00          | 9,000.00        |
| Total                      |                           | 34,547.27       | 79,333.76 | 75,251.14        | 14,113.47    | 12,390.90     | 40,352.46       |
| General Funds              |                           | 10,267.97       |           | Designated Funds | 30,084.49    | Total         | 40,352.46       |

| General & Designated Bank Accounts |   |                 |           |             |              |               |                 |
|------------------------------------|---|-----------------|-----------|-------------|--------------|---------------|-----------------|
| Ref                                | Name  | Opening Balance | Income    | Expenditure | Transfers In | Transfers Out | Current Balance |
| A                                  | CAF Current                                 | 0.00            | 76,477.93 | 73,297.27   | 35,659.85    | 37,626.51     | 1,214.00        |
| B                                  | CAF Savings                                 | 0.00            | 116.69    | 0.00        | 20,322.39    | 16,393.97     | 4,045.11        |
| C                                  | VM General Account                          | 9,955.99        | 552.21    | 937.51      | 0.00         | 9,570.69      | 0.00            |
| D                                  | VM Scotland Wood                            | 668.69          | 912.70    | 196.36      | 5,332.41     | 6,717.44      | 0.00            |
| E                                  | VM Little London                            | 2,273.88        | 11.08     | 0.00        | 0.00         | 2,284.96      | 0.00            |
| F                                  | VM Make It Happen Fund                      | 5,432.65        | 189.98    | 820.00      | 0.00         | 4,802.63      | 0.00            |
| G                                  | COIF General Reserve                        | 1,826.80        | 978.39    | 0.00        | 32,288.16    | 0.00          | 35,093.35       |
| H                                  | COIF Wike Maintenance                       | 3,747.12        | 24.68     | 0.00        | 0.00         | 3,771.80      | 0.00            |
| I                                  | COIF Wike Reserve                           | 4,349.37        | 28.64     | 0.00        | 0.00         | 4,378.01      | 0.00            |
| J                                  | COIF World Scout Jamboree                   | 1.76            | 0.01      | 0.00        | 0.00         | 1.77          | 0.00            |
| K                                  | COIF 5th NLSG St Stephens Kirkstall Reserve | 1,804.48        | 11.89     | 0.00        | 0.00         | 1,816.37      | 0.00            |
| L                                  | COIF 13th NLSG St Michael Reserve           | 185.05          | 1.22      | 0.00        | 0.00         | 186.27        | 0.00            |
| M                                  | COIF 8th NLSG St Georges Reserve            | 4,301.48        | 28.34     | 0.00        | 0.00         | 4,329.82      | 0.00            |
| Total                              |   | 34,547.27       | 79,333.76 | 75,251.14   | 93,602.81    | 91,880.24     | 40,352.46       |

| Consolidated Bank Accounts |   |                 |           |             |              |               |                 |
|----------------------------|---|-----------------|-----------|-------------|--------------|---------------|-----------------|
| Ref                        | Name                                      | Opening Balance | Income    | Expenditure | Transfers In | Transfers Out | Current Balance |
| N                          | Cubs                                      | 43.65           | 0.00      | 43.65       |              |               | 0.00            |
| O                          | Scouts                                    | 1,757.57        | 0.00      | 35.00       |              | 1,722.57      | 0.00            |
| P                          | 6 Dales                                   | 1,626.04        | 734.00    | 809.90      |              |               | 1,550.14        |
| Q                          | Wike Campsite                             | 21,225.35       | 11,432.69 | 9,633.96    |              |               | 23,024.08       |
| R                          | Badge Secretary                           | 2,199.91        | 4,343.64  | 4,678.04    |              |               | 1,865.51        |
| S                          | The Goonies, Mavericks & Insert Name Here | 25,891.13       | 12,496.69 | 9,460.68    |              |               | 28,927.14       |
| T                          | Blacksheep Headingley                     | 2,579.49        | 1,390.50  | 804.92      |              |               | 3,165.07        |
| U                          | Headingley Friday-Pirates                 | 529.15          | 1,155.00  | 807.64      |              |               | 876.51          |
| V                          | The Marmots Roundhay                      | 1,928.25        | 656.50    | 1,146.20    |              |               | 1,438.55        |
| W                          | GSAL                                      | 10,541.67       | 30,570.34 | 24,533.52   |              |               | 16,578.49       |
| X                          | Red Kite                                  | 5,826.86        | 10,749.02 | 9,397.53    |              |               | 7,178.35        |
| Z                          | Loiners                                   | 200.00          | 0.00      | 200.00      |              |               | 0.00            |
| Total                      |   | 74,349.07       | 73,528.38 | 61,351.04   | 0.00         | 1,722.57      | 84,603.84       |

|  |                   |                   |                   |                  |                         |                   |
|--|-------------------|-------------------|-------------------|------------------|-------------------------|-------------------|
| <b>TOTAL MONETARY ASSETS</b>             | <b>108,896.34</b> | <b>152,862.14</b> | <b>136,602.18</b> | <b>93,602.81</b> | <b>93,602.81</b>        | <b>124,956.30</b> |
| <b>OTHER MONETARY ASSETS</b>             |                   |                   |                   |                  |                         |                   |
| Outstanding Debts from Badge Sales       | 423.43            |                   |                   |                  |                         | 505.28            |
| <b>NON MONETARY ASSETS</b>               |                   |                   |                   |                  |                         |                   |
| Badge Secretary Stock                    | 3,704.67          |                   |                   |                  |                         | 3,033.36          |
| Headingley Pirates Badge Stock           | 20.00             |                   |                   |                  |                         | 0.00              |
| Wike Camp Site - Land and Buildings      | 28,000.00         |                   |                   |                  |                         | 28,000.00         |
| Wike Camp Site - Equipment               | 20,913.21         |                   |                   |                  | 75% of last years value | 15,684.91         |
| Wike Camp Site - New Toilet/Shower Block | 20,746.12         |                   |                   |                  | Depreciated by 25%      | 15,559.59         |
| <b>Total Non Monetary Assets</b>         | <b>73,384.00</b>  |                   |                   |                  |                         | <b>62,277.86</b>  |
| <b>TOTAL ASSETS</b>                      | <b>182,703.77</b> |                   |                   |                  |                         | <b>187,739.44</b> |
| <b>LIABILITIES</b>                       |                   |                   |                   |                  |                         |                   |
| Badge Stock Purchase Due                 | 1,111.72          |                   |                   |                  |                         | 516.43            |
| <b>NET ASSETS</b>                        | <b>181,592.05</b> |                   |                   |                  |                         | <b>187,223.01</b> |

**Unqualified report for a non-company charity preparing receipts and payments accounts with a gross income of £250,000 or less in the relevant financial year**

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**Independent examiner's report to the trustees of North Leeds District Scout Council**

I report to the trustees on my examination of the accounts of the **North Leeds District Scout Council** for the year ended 31<sup>st</sup> January 2024.

**Responsibilities and basis of report**

As the charity trustees of the **North Leeds District Scout Council** 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 **North Leeds District Scout Council** accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

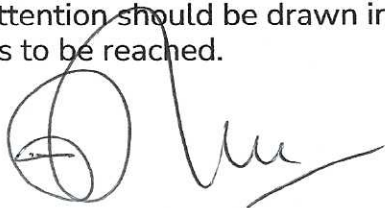
**Independent examiner's statement**

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 **North Leeds District Scout Council** as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name:

N J Russeu ACIS

Relevant professional qualification or membership of professional bodies (if any):

Address:

224 OTLEY ROAD, LEEDS LS16 5AR

Date:

7/5/24

## Reserves Policy

All charities are required to have a Reserves Policy which clearly states the reserves that the charity holds and the reasons for holding those reserves. The background to a Reserves Policy is that charities should not be holding public money without good cause. This is not to say that charities should not hold reserves or that it is inappropriate to be 'saving up' for a particular project, for example growth or property developments. What is not deemed to be appropriate is saving up for rainy day year on year with the rainy-day fund getting larger and larger.

This policy states the total funds North Leeds District Scout Council held at 31<sup>st</sup> January 2024, the principles for holding those reserves and the actions the trustees are taking in the ensuing year where funds are above or below their in principle reserve level.

### Principles

- The charity has a number of funds. These are grouped into three categories:
  - o General Funds – used for the day to day and general operation of the district.
  - o Designated Funds – these are held for particular purposes and have been designated for these purposes by the Board of Trustees.  
*The General and Designated funds are managed on a day to day basis by the District Treasurer and held in a small number of bank accounts.*
  - o Consolidated Funds – these funds are also designated for a particular purpose but are managed by volunteers appointed by the trustees and held in separate bank accounts. These accounts are consolidated into the overall district accounts at the end of the financial year.
- The trustees have agreed that in principle each fund will aim to hold an end of year balance which is equal to the average annual operating costs of the fund. The trustees believe this balance would enable the charity to operate for a year if there was a sudden drop in income whilst alternative sources of funding were found, or to operate for up to a year whilst the charity was wound up.

Whilst the Charity Commission recommendation is to hold balances to cover six months operating costs the trustees have agreed to hold average annual operating costs due to the interconnected nature of the charity with other connected charities within The Scouts.

- Where a funds end of year balance is significantly below or above the average annual expenditure figure the trustees will outline in this reserves policy the reasons for this and where appropriate its plan to increase or decrease the fund so that it meets the reserves policy in the ensuing years.

## Funds at 31<sup>st</sup> January 2024:

| Fund  | Average Annual Operating Costs | Balance at 31 <sup>st</sup> January 2024 | Deficit/Surplus Against Average Annual Operating Costs |
|---|--------------------------------|--|--|
| <b>General and Designated Funds Managed Directly by the Board of Trustees</b> |                                |  |  |
| District General and Section Funds  | 8,000.00                       | 12,317.38                                | 4,317.38   |
| Make It Happen Fund   | 1,500.00                       | 4,502.63                                 | 3,002.63   |
| Wike Development Fund   | 0.00                           | 11,010.81                                | 11,010.81  |
| World Scout Jamboree  | 0.00                           | 2,862.77                                 | 2,862.77   |
| Scotland Wood Scout Group   | 2,000.00                       | 658.87                                   | -1,341.13  |
| District Strategy Fund  | 0.00                           | 9,000.00                                 | 9,000.00   |
| <b>Consolidated Funds Managed by Others Groups Through the Year.</b>          |                                |  |  |
| 6 Dales   | 1,500.00                       | 1,550.14                                 | 50.14  |
| Wike Campsite   | 10,000.00                      | 23,024.08                                | 13,024.08  |
| Badge Secretary Account   | 4,500.00                       | 1,865.51                                 | -2,634.49  |
|   |                                |  |  |
| The Goonies inc Mavericks   | 10,000.00                      | 28,927.14                                | 18,927.14  |
| Blacksheep Headingley   | 1,000.00                       | 3,165.07                                 | 2,165.07   |
| Headingley Pirates  | 800.00                         | 876.51                                   | 76.51  |
| The Marmots Roundhay  | 1,200.00                       | 1,438.55                                 | 238.55   |
| GSAL ESU  | 15,000.00                      | 16,578.49                                | 1,578.45   |
| Red Kite ESU  | 9,000.00                       | 7,178.35                                 | -1,821.65  |
| <b>TOTALS</b>   | <b>53,000.00</b>               | <b>84603.80</b>                          | <b>31,603.80</b>                                       |

## Funds Above or Below in Principle Reserve Level

From the information above the trustees have identified the following funds as being significantly above or below their in principle reserve level:

- Above
  - o District General and Section Funds (£4,300)
  - o Make It Happen Fund (£3,000)
  - o Wike Development Fund (£11,000)
  - o World Scout Jamboree Fund (£2,800)
  - o Wike Campsite (£13,000)
  - o Goonies and Mavericks Explorer Scout Unit [ESU] (£19,000)
  - o Blacksheep Headingley ESU (£2,000)
  - o GSAL ESU (£1500)
- Below
  - o Scotland Wood Scout Group (£1,300)
  - o Badge Secretary Account (£2,600)
  - o Red Kite ESU (£1,800)

**Reasons for funds being above or below Reserve Level and agreed action plan.**

## **Above In Principle Reserve Level**

### **District General and Section Funds (£4,300)**

*This fund has risen over the last year due to reduced spending during periods of COVID lockdown and the transferring in of funds from a number of closed groups. In order to bring this fund down to its in principle reserve level the trustees have agreed to transfer £4,000 to the District Strategy Development Fund for the implementation of the new District Strategy which is currently in development.*

### **Make It Happen Fund (£3,000)**

*This fund assists in the provision of Scouting for young people from challenging circumstances. In particular it has supported the activities of 43<sup>rd</sup> North Leeds which operates on the Hawksworth Wood Estate.*

*In order to bring this fund down to its in principle reserve level the trustees have agreed to not seek any additional income for the fund until it reaches its in principle reserve level.*

### **Wike Development Fund (£11,000)**

*This fund is being built up for the development of the Wike Campsite, it will continue to increase each year so the site can be developed and spent as developments take place. A development plan for the site will be part of the new district strategy.*

### **World Scout Jamboree Fund (£2,800)**

*This fund is being built up in order to give grants to young people selected to attend the World Scout Jamboree. The next Jamboree is in 2027 so the fund will increase until 2026 and then be allocated in grants.*

### **Wike Campsite (£13,000)**

*This fund looks after the day to day operation of the Wike Campsite. Since the end of the financial year £13,000 has been transferred to the Wike Development Fund for the development of the site.*

### **Goonies and Mavericks Explorer Scout Unit [ESU] (£19,000)**

*This ESU has an international trip planned in 2025 which they are holding funds for. They are also due to purchase new equipment and we have a plan to reduce the amount we hold by running activities at a slight loss.*

### **Blacksheep Headingley ESU (£2,000)**

*This ESU is planning to reduce it's reserves through:*

- Donation towards equipment for the new Parish Centre kitchen which the ESU uses regularly.*
- Purchase of equipment to help Explorers take part in hikes, camps and expeditions.*
- Maintaining sufficient reserves to pay Membership Fees which have increased with continued popularity of Unit and to pay anticipated increase in room hire fees.*

- *No increase in subscriptions before reserves reduce to meet the level required by the Reserves Policy.*

#### **GSAL ESU (£1500)**

*This ESU has received funds in advance for a forthcoming GSAL ESU Alpine Expedition to Kandersteg in July-August 2024.*

#### ***Below In Principle Reserve Level***

##### **Scotland Wood Scout Group (-£1,300)**

*This group is a relatively new group which the trustees have been supporting. Discussions will take place in the ensuing year with the group to consider how it can raise more funds and build up an appropriate reserve.*

##### **Badge Secretary Account (-£2,600)**

*As this account purchases badges and then sells to them to groups across the district a lower reserve is appropriate for this fund as the badges are normally bought and sold on a as needed basis. The fund also holds stock of circa £3,000 which would support the fund. During the ensuing year the trustees will discuss with the Badge Secretary what is an appropriate level of funds and stock to hold especially as some groups are now buying from online badge providers.*

##### **Red Kite ESU (-£2,250)**

*During the ensuing year the trustees will discuss with each ESU the reserves they are holding and the appropriate action to take. The trustees are not overly concerned about this balance under in principle reserve level as the ESU operates on an event by event basis.*

#### **Policy Agreed:**

This Reserves Policy was agreed at the Board of Trustees meeting on 22 May 2024 and a summary will be submitted to the Charity Commission with the 2023/24 accounts.

It will be reviewed in May 2025 ahead of the submission of the 2024/25 accounts to the Charity Commission.