

# HALIFAX SCOUTS JOINT MANAGEMENT COMMITTEE

England & Wales · Charity number 515561

## Details

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Other names	HEBDEN HEY
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	13 Wakefield Gate Halifax West Yorkshire HX3 0HB
Phone	01422331001
Email	<a href="mailto:hostels@hebdenhey.org.uk">hostels@hebdenhey.org.uk</a>
Website	<a href="http://www.hebdenhey.org.uk">www.hebdenhey.org.uk</a>

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

**Activities:** provide hostel facilities for scouts

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** HALIFAX DISTRICT
- Calderdale

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£120,562	£33,541	-	-
2024-03-31	£651,153	£38,538	£836,809	0
2023-03-31	£45,721	£29,715	-	-
2022-03-31	£26,979	£22,056	-	-
2021-03-31	£10,625	£13,671	-	-

## Trustees

Name	Role	Appointed
<b>ANTHONY STRONG</b>	Chair	
Andrew David Bull		2022-12-13
Colin Parker		2018-06-26
<b>DAVID COWBURN</b>		
DAVID MILNER		2012-01-05
<b>JOHN GREENWOOD</b>		
<b>MARTIN LONGBOTTOM</b>		
Martin Asling		2014-06-03
<b>NEIL ASLING</b>		

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025**  
*for*  
**Halifax District & Pennine Calder  
District Scouts**

**Halifax District & Pennine Calder  
District Scouts**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**Halifax District & Pennine Calder  
District Scouts**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**

A D Bull - Treasurer  
A Strong - Chairman  
M Longbottom - Chairperson for Halifax  
P Whitworth - Chairperson for Pennine Calder  
N Asling - Halifax  
M Asling - Halifax  
C Parker - Halifax  
D Milner - Pennine Calder  
P Farrar - Hebden Hey  
J Greenwood - Hebden Hey  
D Cowburn - Hebden Hey  
M Sykes

**PRINCIPAL ADDRESS**

13 Wakefield Gate  
Halifax  
West Yorkshire  
HX3 0HB

**REGISTERED CHARITY NUMBER** 515561

**INDEPENDENT EXAMINER**

KJA Bairstow & Atkinson  
Network House  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

**BANKERS**

Lloyds Bank  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**SCOUT ASSOCIATION NO**

16625 - Halifax District Scouts  
16626 - Pennine Calder District Scouts

**Halifax District & Pennine Calder  
District Scouts**

**Chairman's Report  
for the Year Ended 31 March 2025**

Looking at this last year, there have been few new major projects that we can highlight being undertaken. The time spent by members of the team both midweek and at weekends at Hebden Hey has been spent looking after the existing facilities and keeping the place looking as good as possible for the incoming guests both new visitors and those returning from previous bookings.

Yes, we have had a new Calor gas cylinder, decorated bedroom walls, removed fallen trees. But it is the continual plumbing and electrical repairs, cleaning of areas that prior visitors have forgotten and maintenance to the outside areas on a regular basis, if not weekly, then month by month throughout the year that keeps the centre looking inviting to guests.

As we move forward into another year, we should be looking at spreading the workload from just a few dedicated volunteers to introduce new members and more importantly younger volunteers who can learn the peculiarities of the way the centre and its services work to continue the successful running of our Scout centre.

The proposed changes to renovate the Hebden Hey hostel and additional facilities to the Tom Bell hostel have not progressed much in this last year mostly due to people being busy elsewhere. There are a number of large projects requiring significant spending required in the near future, from issues with overhanging trees that require professional contractors, the completion of the additional layer on the tarmac road into the estate, and possibly a new electrical transformer and water mains pipe to supply every building.

May I again take this opportunity to thank all our volunteers and supporters for their time and efforts during the past year and long may they continue and expand into the future, those that run the shop, check fire alarms function, heating and plumbing are working and electrical installations are safe and sound.

Anthony Strong Chairman

**Halifax District & Pennine Calder  
District Scouts**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

The Trustees present their report and financial statements of the charity for the year ended 31 March 2025.

The Joint Management Committee is a charitable trust established under its rules, which are common to all groups/districts.

Hebden Hey Scout Centre is held by the Charity on behalf of the local scout districts in the ratio of Halifax District, two-thirds, and Pennine Calderdale District, one-third. It is maintained by this Committee principally for their benefit and use.

The major activities have continued to be the provision of hostel accommodation and campsite facilities to local scouts and other scout groups. The facilities are also made available to other organisations.

**FINANCIAL REVIEW**

**Financial position**

The trustees report a surplus of income for the year of £87,021 (2024 - £613,736). During the financial year a legacy of £45,817 was accounted for and received from the estate of Alan Yarker, retired trustee.

Income from charitable activities increased from £45,347 to £49,111.

Our main expenditures was the annual insurance cost of £8,691.

We continue to be fortunate to have sufficient cash reserves to cover any deficit should our projected income not materialise.

The work of the service team and other voluntary helpers during this year is greatly appreciated.

Trustees named have served throughout the year unless otherwise noted.

Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

The Trustees meet on a quarterly basis to manage the affairs of the charity and to receive reports from sub-groups who deal with the day-to-day activities.

**Going concern**

The Trustees actively review the major risks, which the charity faces on a regular basis and have put in place measures to deal with these.

The access road to the Hostels is a major risk should it become blocked or unusable but having carried out major repairs in recent years and continually monitoring and repairing when necessary, the Trustees believe the risk is reduced to acceptable levels.

The charity has sufficient cash reserves to cover any additional costs, as well as maintaining our general reserve at £25,000.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate those risks.

We provide hostels and activities to scout groups and related organisations at substantial discounted fees and for our own scout groups free weekends are made available. Other organisations can also make use of our hostels and engage in a range of activities. We believe that by providing access to our hostels we are providing a public benefit.

The Trustees have therefore complied with the duty set out in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission which includes public benefit.

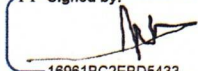
**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

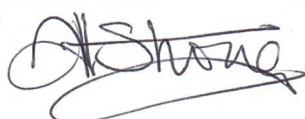
01/10/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....189818C2E8D5433.....

Trustee



**Independent Examiner's Report to the Trustees of  
Halifax District & Pennine Calder  
District Scouts**

**Independent examiner's report to the trustees of Halifax District & Pennine Calder District Scouts**

I report to the charity trustees on my examination of the accounts of Halifax District & Pennine Calder District Scouts (the Trust) for the year ended 31 March 2025.

**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.

Samantha Hutton

KJA Bairstow & Atkinson  
Network House  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

Date: .....

**Halifax District & Pennine Calder  
District Scouts**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	45,817	601,075
<b>Charitable activities</b>			
	5		
Hebden Hey Hostel		22,003	20,307
Tom Bell Hostel		20,144	17,281
Day Centre		1,821	1,977
Camping Fees		728	1,574
Charles Rouse & Storeroom		570	409
Activities & Pioneering		1,517	1,266
Warden's Accomodation		2,328	2,533
Other trading activities	3	2,200	899
Investment income	4	20,941	666
Other income		2,493	3,166
<b>Total</b>		<u>120,562</u>	<u>651,153</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	6	833	1,121
		<u>833</u>	<u>1,121</u>
<b>Charitable activities</b>			
	7		
Charitable Activities		20,278	26,047
Other		12,430	10,249
<b>Total</b>		<u>33,541</u>	<u>37,417</u>
<b>NET INCOME</b>		87,021	613,736
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		836,809	223,073
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>923,830</u></u>	<u><u>836,809</u></u>

The notes form part of these financial statements


**Halifax District & Pennine Calder  
District Scouts**

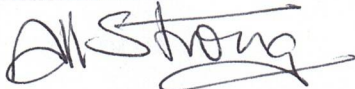
**Balance Sheet  
31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	92,710	96,688
<b>CURRENT ASSETS</b>			
Stocks	13	1,375	1,750
Debtors	14	-	600,000
Prepayments and accrued income		14,242	2,251
Cash at bank and in hand		823,959	145,297
		839,576	749,298
<b>CREDITORS</b>			
Amounts falling due within one year	15	(8,456)	(9,177)
		831,120	740,121
<b>NET CURRENT ASSETS</b>			
		923,830	836,809
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		923,830	836,809
<b>NET ASSETS</b>			
		923,830	836,809
<b>FUNDS</b>			
Unrestricted funds	16	923,830	836,809
		923,830	836,809

01/10/2025

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

Signed by:   
 .....18961BC2E8D5433.....  
 Trustee



**Halifax District & Pennine Calder  
District Scouts**

**Cash Flow Statement  
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	660,457	22,207
Net cash provided by operating activities		<u>660,457</u>	<u>22,207</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,736)	(4,416)
Sale of tangible fixed assets		-	250
Interest received		20,941	666
Net cash provided by/(used in) investing activities		<u>18,205</u>	<u>(3,500)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>678,662</u>	<u>18,707</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>145,297</u>	<u>126,590</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>823,959</u></u>	<u><u>145,297</u></u>

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2025**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	87,021	613,736
<b>Adjustments for:</b>		
Depreciation charges	6,588	7,118
Loss/(profit) on disposal of fixed assets	125	(200)
Interest received	(20,941)	(666)
Decrease in stocks	375	750
Decrease/(increase) in debtors	588,009	(600,171)
(Decrease)/increase in creditors	(720)	1,640
	<b>660,457</b>	<b>22,207</b>
<b>Net cash provided by operations</b>	<b>660,457</b>	<b>22,207</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.24</b>	<b>Cash flow</b>	<b>At 31.3.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	145,297	678,662	823,959
	145,297	678,662	823,959
<b>Total</b>	<b>145,297</b>	<b>678,662</b>	<b>823,959</b>

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**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.

**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.

- Freehold property - 4% straight line and 2% straight line
- Plant and machinery - 25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	-	1,075
Legacies	45,817	600,000
	45,817	601,075
	45,817	601,075

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

<b>3. OTHER TRADING ACTIVITIES</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Shop income		2,200	899
		<u>          </u>	<u>          </u>
<b>4. INVESTMENT INCOME</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Deposit account interest		20,941	666
		<u>          </u>	<u>          </u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Fee income receivable	Activity		
	Hebden Hey Hostel	22,003	20,307
Fee income receivable	Tom Bell Hostel	20,144	17,281
Fee income receivable	Day Centre	1,821	1,977
Fee income receivable	Camping Fees	728	1,574
Fee income receivable	Charles Rouse & Storeroom	570	409
Fee income receivable	Activities & Pioneering	1,517	1,266
Fee income receivable	Warden's Accomodation	2,328	2,533
		<u>          </u>	<u>          </u>
		49,111	45,347
		<u>          </u>	<u>          </u>
<b>6. RAISING DONATIONS AND LEGACIES</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Providore expenditure		833	1,121
		<u>          </u>	<u>          </u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			<b>Direct Costs (see note 8)</b>
			<b>£</b>
Charitable Activities			20,278
			<u>          </u>
<b>8. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Rates and water		1,452	2,003
Insurance		8,691	8,888
Hostel maintenance		3,421	8,323
Estate maintenance		1,562	2,112
Electricity		1,789	1,872
Calor Gas		3,363	2,849
		<u>          </u>	<u>          </u>
		20,278	26,047
		<u>          </u>	<u>          </u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. SUPPORT COSTS**

	Management	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	81	3,391	2,245	5,717
	<u>81</u>	<u>3,391</u>	<u>2,245</u>	<u>5,717</u>

Support costs, included in the above, are as follows:

**Management**

	2025 Other resources expended £	2024 Total activities £
Postage and stationery	81	8
	<u>81</u>	<u>8</u>

**Other**

	2025 Other resources expended £	2024 Total activities £
Service team expenses	-	554
Telephone	663	573
Sundries	2,728	1,185
	<u>3,391</u>	<u>2,312</u>

**Governance costs**

	2025 Other resources expended £	2024 Total activities £
Accountancy and legal fees	2,245	1,011
	<u>2,245</u>	<u>1,011</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	601,075
<b>Charitable activities</b>	
Hebden Hey Hostel	20,307
Tom Bell Hostel	17,281
Day Centre	1,977
Camping Fees	1,574
Charles Rouse & Storeroom	409
Activities & Pioneering	1,266
Warden's Accommodation	2,533
Other trading activities	899

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<b>Unrestricted fund £</b>
Investment income	666
Other income	3,166
<b>Total</b>	<b>651,153</b>
 <b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	1,121
	1,121
 <b>Charitable activities</b>	
Charitable Activities	26,047
Other	10,249
<b>Total</b>	<b>37,417</b>
 <b>NET INCOME</b>	 <b>613,736</b>
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	223,073
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <b>836,809</b>

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2024	154,427	49,995	204,422
Additions	-	2,736	2,736
Disposals	-	(1,973)	(1,973)
	154,427	50,758	205,185
At 31 March 2025	154,427	50,758	205,185
 <b>DEPRECIATION</b>			
At 1 April 2024	70,516	37,218	107,734
Charge for year	3,116	3,473	6,589
Eliminated on disposal	-	(1,848)	(1,848)
	73,632	38,843	112,475
At 31 March 2025	73,632	38,843	112,475
 <b>NET BOOK VALUE</b>			
At 31 March 2025	80,795	11,915	92,710
At 31 March 2024	83,911	12,777	96,688
Freehold Property	Cost		
Hebden Hey Hostel	48,812		
Tom Bell Hostel	83,831		
Wardens Home	20,414		
Bushell Shelter	1,370		
	154,427		

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**13. STOCKS**

	2025	2024
	£	£
Stock - Providore	275	250
Stock - Calor gas	1,100	1,500
	<u>1,375</u>	<u>1,750</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	-	600,000
	<u>-</u>	<u>600,000</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	8,456	9,177
	<u>8,456</u>	<u>9,177</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	836,809	87,021	923,830
	<u>836,809</u>	<u>87,021</u>	<u>923,830</u>
<b>TOTAL FUNDS</b>	<u>836,809</u>	<u>87,021</u>	<u>923,830</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	120,562	(33,541)	87,021
	<u>120,562</u>	<u>(33,541)</u>	<u>87,021</u>
<b>TOTAL FUNDS</b>	<u>120,562</u>	<u>(33,541)</u>	<u>87,021</u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	223,073	613,736	836,809
	<u>223,073</u>	<u>613,736</u>	<u>836,809</u>
<b>TOTAL FUNDS</b>	<u>223,073</u>	<u>613,736</u>	<u>836,809</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	651,153	(37,417)	613,736
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>651,153</u>	<u>(37,417)</u>	<u>613,736</u>

A current year 12 months and prior year 12 months combined position is as follows:

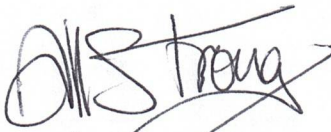
	<b>At 1.4.23 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.25 £</b>
<b>Unrestricted funds</b>			
General fund	223,073	700,757	923,830
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>223,073</u>	<u>700,757</u>	<u>923,830</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	771,715	(70,958)	700,757
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>771,715</u>	<u>(70,958)</u>	<u>700,757</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

  
CHAIRMAN

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Halifax District & Pennine Calder  
District Scouts**

**Halifax District & Pennine Calder  
District Scouts**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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**Halifax District & Pennine Calder  
District Scouts**

**Reference and Administrative Details  
for the Year Ended 31 March 2024**

**TRUSTEES**

A D Bull - Treasurer  
A Strong - Chairman  
M Longbottom - Chairperson for Halifax  
P Whitworth - Chairperson for Pennine Calder  
N Asling - Halifax  
M Asling - Halifax  
C Parker - Halifax  
D Milner - Pennine Calder  
P Farrar - Hebden Hey  
J Greenwood - Hebden Hey  
D Cowburn - Hebden Hey  
M Sykes

**PRINCIPAL ADDRESS**

13 Wakefield Gate  
Halifax  
West Yorkshire  
HX3 0HB

**REGISTERED CHARITY  
NUMBER**

515561

**INDEPENDENT EXAMINER**

KJA Birstow & Aktinson  
Network House  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

**BANKERS**

Lloyds Bank  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**SCOUT ASSOCIATION NO**

16625 - Halifax District Scouts  
16626 - Pennine Calder District Scouts

**Halifax District & Pennine Calder  
District Scouts**

**Chairman's Report  
for the Year Ended 31 March 2024**

Another year has passed and thanks go out to our small but dedicated team of volunteers who keep the centre clean, the facilities working, welcome visitors, answer questions and continue to upgrade and improve what we have in our piece of Hardcastle Crag.

While the centre is currently in a comfortable position financially thanks to the legacy from our former chairman and co-founder Mr Alan Yarker, the prospect of major - hopefully once in a lifetime changes to the buildings are taking much planning with many different ideas on the way forward and what is required both now and into the future. The changes to the fabric and facilities of the buildings are also being preceded by changes to the charity status and trustee structure brought about by the Scout Association requiring updates to bring things more into line with what the charity commission currently requires.

While at this time next year there may be no AGM, yet we can meet and report not only the new trustee structure but a finalised plan of what is to be done to the buildings to enhance their use for both Scouting and other youth groups, we are currently and have for the last couple of years been concentrating all the efforts of the team into maintenance and repair of the facilities as well as improving the recording of testing and our safety and safeguarding processes.

It seems to be a common theme if asking for help from those able to volunteer their time and skills. As I get older and have more time to devote to the centre, I also have less physical ability and stamina. Every campsite and organisation seems to have problems recruiting and maintaining new members to their team of members it will be an effort in the coming months and years to attract and keep the number of younger, fitter, enthusiastic members that are the key to the future of Hebden Hey.

Tony Strong

**Halifax District & Pennine Calder  
District Scouts**

**Report of the Trustees  
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

The Trustees present their report and financial statements of the charity for the year ended 31 March 2024.

The Joint Management Committee is a charitable trust established under its rules, which are common to all groups/districts.

Hebden Hey Scout Centre is held by the Charity on behalf of the local scout districts in the ratio of Halifax District, two-thirds, and Pennine Calderdale District, one-third. It is maintained by this Committee principally for their benefit and use.

The major activities have continued to be the provision of hostel accommodation and campsite facilities to local scouts and other scout groups. The facilities are also made available to other organisations.

**FINANCIAL REVIEW**

**Financial position**

The trustees report a surplus of income for the year of £613,736 (2023 - £16,006). During the year a legacy of £600,000 was accounted for and received just after the year end from the estate of Alan Yarker, retired trustee.

Income from charitable activities have increased from £34,328 to £45,347.

Our main expenditures were the hostel maintenance, this includes toilet repair costs of £6,548 and the annual insurance cost of £8,888.

We continue to be fortunate to have sufficient cash reserves to cover any deficit should our projected income not materialise.

The work of the service team and other voluntary helpers during this year is greatly appreciated.

Trustees named have served throughout the year unless otherwise noted.

Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

The Trustees meet on a quarterly basis to manage the affairs of the charity and to receive reports from sub-groups who deal with the day-to-day activities.

**Halifax District & Pennine Calder  
District Scouts**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**FINANCIAL REVIEW**

**Going concern**

The Trustees actively review the major risks, which the charity faces on a regular basis and have put in place measures to deal with these.

The access road to the Hostels is a major risk should it become blocked or unusable but having carried out major repairs in recent years and continually monitoring and repairing when necessary, the Trustees believe the risk is reduced to acceptable levels.

The charity has sufficient cash reserves to cover any additional costs, as well as maintaining our general reserve at £25,000.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate those risks.

We provide hostels and activities to scout groups and related organisations at substantial discounted fees and for our own scout groups free weekends are made available. Other organisations can also make use of our hostels and engage in a range of activities. We believe that by providing access to our hostels we are providing a public benefit.

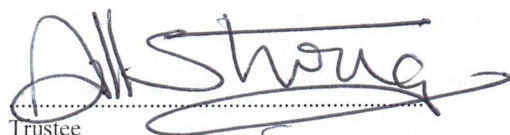
The Trustees have therefore complied with the duty set out in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission which includes public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on ..... 8 Oct 2024 ..... and signed on its behalf by:

  
.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Halifax District & Pennine Calder  
District Scouts**

**Independent examiner's report to the trustees of Halifax District & Pennine Calder District Scouts**

I report to the charity trustees on my examination of the accounts of Halifax District & Pennine Calder District Scouts (the Trust) for the year ended 31 March 2024.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Samantha Hutton

KJA Bairstow & Aktinson  
Network House  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

Date: .....

**Halifax District & Pennine Calder  
District Scouts**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	601,974	10,231
<b>Charitable activities</b>			
Hebden Hey Hostel	4	20,307	15,003
Tom Bell Hostel		17,281	13,659
Day Centre		1,977	1,876
Camping Fees		1,574	304
Charles Rouse & Storeroom		409	513
Activities & Pioneering		1,266	965
Warden's Accomodation		2,533	2,008
Investment income	3	666	114
Other income		3,166	1,048
<b>Total</b>		<u>651,153</u>	<u>45,721</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	5	1,121	(238)
		<u>1,121</u>	<u>(238)</u>
<b>Charitable activities</b>			
Charitable Activities	6	26,047	17,299
Other		10,249	12,654
<b>Total</b>		<u>37,417</u>	<u>29,715</u>
<b>NET INCOME</b>		613,736	16,006
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		223,073	207,067
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>836,809</u></u>	<u><u>223,073</u></u>

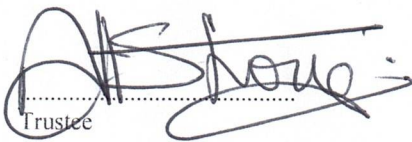
The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Balance Sheet  
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	96,688	99,440
<b>CURRENT ASSETS</b>			
Stocks	12	1,750	2,500
Debtors	13	600,000	-
Prepayments and accrued income		2,251	2,080
Cash at bank and in hand		145,297	126,590
		749,298	131,170
<b>CREDITORS</b>			
Amounts falling due within one year	14	(9,177)	(7,537)
		740,121	123,633
<b>NET CURRENT ASSETS</b>			
		836,809	223,073
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		836,809	223,073
<b>NET ASSETS</b>			
		836,809	223,073
<b>FUNDS</b>			
Unrestricted funds	15	836,809	223,073
<b>TOTAL FUNDS</b>			
		836,809	223,073

The financial statements were approved by the Board of Trustees and authorised for issue on 30.03.2024 and were signed on its behalf by:

  
Trustee

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Cash Flow Statement  
for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	22,207	28,326
Net cash provided by operating activities		<u>22,207</u>	<u>28,326</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,416)	(1,370)
Sale of tangible fixed assets		250	-
Interest received		666	114
Net cash used in investing activities		<u>(3,500)</u>	<u>(1,256)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		18,707	27,070
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>126,590</u>	<u>99,520</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>145,297</u></u>	<u><u>126,590</u></u>

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	613,736	16,006
<b>Adjustments for:</b>		
Depreciation charges	7,118	6,978
Profit on disposal of fixed assets	(200)	-
Interest received	(666)	(114)
Decrease/(increase) in stocks	750	(713)
Increase in debtors	(600,171)	(168)
Increase in creditors	1,640	6,337
	<u>22,207</u>	<u>28,326</u>
<b>Net cash provided by operations</b>	<u>22,207</u>	<u>28,326</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.23</b>	<b>Cash flow</b>	<b>At 31.3.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	126,590	18,707	145,297
	<u>126,590</u>	<u>18,707</u>	<u>145,297</u>
<b>Total</b>	<u>126,590</u>	<u>18,707</u>	<u>145,297</u>

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**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.

**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.

Freehold property	- 4% straight line and 2% straight line
Plant and machinery	- 25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	1,075	650
Legacies	600,000	7,431
Grants	-	1,450
Providore receipts	899	700
	<u>601,974</u>	<u>10,231</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other grants	-	1,450
	<u>-</u>	<u>1,450</u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	666	114
	<u>666</u>	<u>114</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Fee income receivable	Hebden Hey Hostel	20,307	15,003
Fee income receivable	Tom Bell Hostel	17,281	13,659
Fee income receivable	Day Centre	1,977	1,876
Fee income receivable	Camping Fees	1,574	304
Fee income receivable	Charles Rouse & Storeroom	409	513
Fee income receivable	Activities & Pioneering	1,266	965
Fee income receivable	Warden's Accomodation	2,533	2,008
		<u>45,347</u>	<u>34,328</u>

**5. RAISING DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Providore expenditure	1,121	(238)
	<u>1,121</u>	<u>(238)</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 7) £</b>
Charitable Activities	26,047

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024 £</b>	<b>2023 £</b>
Rates and water	2,003	810
Insurance	8,888	8,206
Hostel maintenance	8,323	438
Estate maintenance	2,112	3,412
Electricity	1,872	2,165
Calor Gas	2,849	2,268
	26,047	17,299

**8. SUPPORT COSTS**

	<b>Management £</b>	<b>Other £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Other resources expended	8	2,312	1,011	3,331
	8	2,312	1,011	3,331

Support costs, included in the above, are as follows:

**Management**

	<b>2024 Other resources expended £</b>	<b>2023 Total activities £</b>
Postage and stationery	8	-
	8	-

**Other**

	<b>2024 Other resources expended £</b>	<b>2023 Total activities £</b>
Service team expenses	554	3,241
Telephone	573	662
Sundries	1,185	753
Advertising	-	120
	2,312	4,776

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**8. SUPPORT COSTS - continued**  
Governance costs

	2024 Other resources expended £	2023  Total activities £
Accountancy and legal fees	1,011	900
	<u>          </u>	<u>          </u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	10,231
<b>Charitable activities</b>	
Hebden Hey Hostel	15,003
Tom Bell Hostel	13,659
Day Centre	1,876
Camping Fees	304
Charles Rouse & Storeroom	513
Activities & Pioneering	965
Warden's Accommodation	2,008
Investment income	114
Other income	1,048
<b>Total</b>	<u>45,721</u>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	(238)
	<u>(238)</u>
<b>Charitable activities</b>	
Charitable Activities	17,299
Other	12,654
<b>Total</b>	<u>29,715</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

<b>10.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>
	<b>NET INCOME</b>	16,006
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	207,067
	<b>TOTAL FUNDS CARRIED FORWARD</b>	223,073

<b>11.</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Totals £</b>
	<b>COST</b>			
	At 1 April 2023	154,427	46,029	200,456
	Additions	-	4,416	4,416
	Disposals	-	(450)	(450)
	At 31 March 2024	154,427	49,995	204,422
	<b>DEPRECIATION</b>			
	At 1 April 2023	67,400	33,616	101,016
	Charge for year	3,116	4,002	7,118
	Eliminated on disposal	-	(400)	(400)
	At 31 March 2024	70,516	37,218	107,734
	<b>NET BOOK VALUE</b>			
	At 31 March 2024	83,911	12,777	96,688
	At 31 March 2023	87,027	12,413	99,440

Freehold Property	Cost
Hebden Hey Hostel	48,812
Tom Bell Hostel	83,831
Wardens Home	20,414
Bushell Shelter	1,370
	154,427

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. STOCKS**

	2024	2023
	£	£
Stock - Calor gas	250	800
Stock - Providore	1,500	1,700
	<u>1,750</u>	<u>2,500</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	600,000	-
	<u>600,000</u>	<u>-</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	9,177	7,537
	<u>9,177</u>	<u>7,537</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	223,073	613,736	836,809
	<u>223,073</u>	<u>613,736</u>	<u>836,809</u>
<b>TOTAL FUNDS</b>	<u>223,073</u>	<u>613,736</u>	<u>836,809</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	651,153	(37,417)	613,736
	<u>651,153</u>	<u>(37,417)</u>	<u>613,736</u>
<b>TOTAL FUNDS</b>	<u>651,153</u>	<u>(37,417)</u>	<u>613,736</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	207,067	16,006	223,073
<b>TOTAL FUNDS</b>	<u>207,067</u>	<u>16,006</u>	<u>223,073</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,721	(29,715)	16,006
<b>TOTAL FUNDS</b>	<u>45,721</u>	<u>(29,715)</u>	<u>16,006</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	207,067	629,742	836,809
<b>TOTAL FUNDS</b>	<u>207,067</u>	<u>629,742</u>	<u>836,809</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>			
General fund	696,874	(67,132)	629,742
<b>TOTAL FUNDS</b>	<u>696,874</u>	<u>(67,132)</u>	<u>629,742</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

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# Accounts

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*Halifax District*  
&  
*Pennine Calder District*  
*Scouts*

**JOINT MANAGEMENT COMMITTEE  
HEBDEN HEY ACCOUNT**

**ANNUAL REPORT & ACCOUNTS**

**31 March 2023**

**CHARITY REGISTRATION NO: 515561**

# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS

## JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

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Chairman's Report	3A
Independent examiners statement	4
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Balance sheet	8
Notes to the accounts	9-11

# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS

## JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

### TRUSTEES & OFFICIALS:

---

**TRUSTEES - EX OFFICIO:**

N Idrees	- Joint District Commissioners for Halifax
Z Khalil	
Vacant	- District Commissioner for Pennine Calder
A Longbottom	- Chairperson for Halifax
I Whitworth	- Chairperson for Pennine Calder

**TRUSTEES - ELECTED:**

A. Strong	- Chairman
A D Bull	- Treasurer

**TRUSTEES - NOMINATED:**

N. Asling	- Halifax
M. Asling	- Halifax
C. Parker	- Halifax
O Russell	- Halifax
D. Milner	- Pennine Calder
J Levi	- Pennine Calder
P. Farrar	- Hebden Hey
J. Greenwood	- Hebden Hey
D Cowburn	- Hebden Hey
A D'Italia-Riley	- Hebden Hey

**OTHER OFFICIALS - ELECTED**

A Garside	- Booking Secretary
C. Whitaker	- Minute Secretary
Vacant	- Warden Co-ordinator

**BANKERS:**

Lloyds Bank  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**INDEPENDENT EXAMINER:**

Peter Dyson FCA  
Bairstow & Atkinson  
Chartered Accountants  
Bull Close Lane  
Halifax  
HX1 2EG

**SCOUT ASSOCIATION  
REGISTRATION NO:**

16625	- Halifax District Scouts
16626	- Pennine Calder District Scouts

**CONTACT NAME:**

A D Bull  
13 Wakefield Gate  
Halifax  
HX3 0HB

**CHARITY REGISTRATION NO:** 515561

**HOSTEL ADDRESS:**

Hebden Hey, Hardcastle Crags  
Hebden Bridge, West Yorkshire  
HX7 7AW

# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS

## JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

### TRUSTEES ANNUAL REPORT 31 MARCH 2023

---

The Trustees present their report and financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with accounting policies set out on pages 9-10 and comply with the charity's trust deed and applicable law.

The Joint Management Committee is a charitable trust established under its rules, which are common to all groups/districts.

Hebden Hey Scout Centre is held by the Charity on behalf of the local scout districts in the ratio of Halifax District, two-thirds, and Pennine Calderdale District, one-third. It is maintained by this Committee principally for their benefit and use.

The major activities have continued to be the provision of hostel accommodation and campsite facilities to local scouts and other scout groups. The facilities are also made available to other organisations. Please refer to the Chairman's report on page 3A for a full description of the achievements and events during the year but a summary is provided below.

The trustees report a surplus of income for the year of £16,006 (2022 - £4,923). Following the easing of Covid restrictions, hostel and site income increased from £16,307 to £34,328.

During the year a legacy of £7,431 was received from the estate of Alan Yarker, retired trustee. The trustees expect the total legacy to be in excess of £600,000 but have not accounted for this amount in these accounts, as property has to be sold and the exact amount cannot be accurately determined.

Our main expenditures were the roadworks relating to five passing places which cost £2,400 and the annual insurance cost of £8,206. A shelter was constructed costing £1,370, which was covered by grant monies received.

We continue to be fortunate to have sufficient cash reserves to cover any deficit should our projected income not materialise.

The work of the service team and other voluntary helpers during this year is greatly appreciated.

Trustees named on page 1 have served throughout the year unless otherwise noted.

Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

The Trustees meet on a quarterly basis to manage the affairs of the charity and to receive reports from sub-groups who deal with the day-to-day activities.

**HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**TRUSTEES ANNUAL REPORT** *(continued)*  
**31 March 2023**

---

The accounts have been drawn up on an accruals basis, which is consistent with the previous year and on a going concern basis.

The Trustees actively review the major risks, which the charity faces on a regular basis and have put in place measures to deal with these.

The access road to the Hostels is a major risk should it become blocked or unusable but having carried out major repairs in recent years and continually monitoring and repairing when necessary, the Trustees believe the risk is reduced to acceptable levels.

The coronavirus pandemic and closure of the hostels and estate has been a major risk for the charity but the Trustees are satisfied that this has and will be dealt with in a manner which safeguards the visitors to the site, our volunteers and trustees.

The charity has sufficient cash reserves to cover any additional costs, as well as maintaining our general reserve at £25,000.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate those risks.

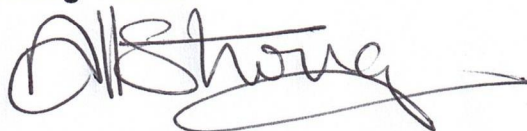
We provide hostels and activities to scout groups and related organisations at substantial discounted fees and for our own scout groups free weekends are made available. Other organisations can also make use of our hostels and engage in a range of activities. We believe that by providing access to our hostels we are providing a public benefit.

The Trustees have therefore complied with the duty set out in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission which includes public benefit.

Approved by the trustees on \_\_\_\_\_ and signed on their behalf by:

02/01/2024

**Anthony Strong - Chair**



# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

## CHAIRMAN'S REPORT 31 March 2023

---

Let me start, not in chronological order, but with probably the most important point to include. Our past chairman Mr Alan Yarker passed away on 1<sup>st</sup> October 2022. We all knew Alan for varying amounts of time, and his tales of adventures with Scouts from before Hebden Hey was bought and later in more recent years as a member of the service team. His knowledge and skills will be sorely missed whilst the donation from his estate will allow us to upgrade and develop some of the older features at Hebden Hey with a view to keeping the place one of the best in West Yorkshire and improving facilities for guests into the future.

During the past twelve months we have been concentrating on maintenance of the existing structure, fixtures and fittings, and not too many new large projects. However, one new development was that addition of a new wooden gazebo, the same as at every West Yorkshire Activity Centre; ours is overlooking the camping areas in the woods, giving a dry, covered hardstanding for outdoor learning and craft activities or for nearby campers in inclement weather.

In addition to the shelter, our Campers now have hot water to every sink in all the campers' toilets, something that improves their stay and hopefully attracts more campers in the future. For more back to basic campers, the standing poles in the hammocking area have been fully braced with timbers grown and harvested on-site, these are solidly fixed to allow up to a dozen hammocks to be used.

As well as adding these few new features, we have had a couple of large issues arise outside our control, the first being a fallen Ash tree that partially blocked the access road. The final problem was the collapsing raised floor in the Tom Bell hostel Toilets, this was found to be caused by decomposing wood after water leaks, again too large a job to be tackled by ourselves, but now replaced and better than ever.

May I again take this opportunity to thank all our volunteers and supporters for their time and efforts during the past year and long may they continue and expand into the future, those that run the shop, check fire alarms function, heating and plumbing are working and electrical installations are safe and sound.

Anthony Strong  
Chairman

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**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 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 charity 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.

Peter Dyson FCA  
Institute of Chartered Accountants in England and Wales  
Bairstow & Atkinson Chartered Accountants  
Carlton House  
14 Bull Close Lane  
HALIFAX  
HX1 2EG

Date

02.01.2024

**HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**STATEMENT OF FINANCIAL ACTIVITIES SUMMARY  
FOR THE YEAR ENDED 31 MARCH 2023**

---

	<u>Unrestricted Funds</u>	
	2023 £	2022 £
Total incoming resources	<b>45,721</b>	26,979
Total resources expended	<b>29,715</b>	22,056
<b>Net resources (expended)/received</b>	<b>16,006</b>	4,923
Fund balances brought forward	<b>207,066</b>	202,143
<b>Fund balances carried forward</b>	<b>223,072</b>	207,066

There were no recognised gains or losses for 2023 or 2022 other than those include in the Statement of Financial Activities

The notes on pages 9 to 11 form part of the accounts.

**HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Unrestricted Funds</u>	
	2023	2022
	£	£
<b><u>INCOMING RESOURCES</u></b>		
<b>Income from donations and legacies</b>		
<b>Voluntary income</b>		
Donations	650	-
Legacies	7,431	-
	<u>8,081</u>	<u>-</u>
<b>Other income</b>		
Providore receipts	700	-
	<u>1,450</u>	<u>10,667</u>
<b>Investment income</b>		
Bank interest received	114	5
	<u>114</u>	<u>5</u>
<b>Income from charitable activities</b>		
<b>Fee income receivable</b>		
Hebden Hey Hostel	15,003	7,193
Tom Bell Hostel	13,659	7,367
Day centre	1,876	708
Camping fees	304	-
Charles Rouse & Storeroom	513	-
Activities & pioneering	965	1,039
Warden's Accommodation	2,008	-
	<u>34,328</u>	<u>16,307</u>
<b>Miscellaneous income</b>		
Electric meter receipts	1,048	-
	<u>1,048</u>	<u>-</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b><u>45,721</u></b>	<b><u>26,979</u></b>

The notes on pages 9 to 11 form part of these accounts.

**HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Unrestricted Funds</u>	
	2023	2022
	£	£
<b><u>RESOURCES EXPENDED</u></b>		
<b>Expenditure on raising funds</b>		
Providore expenditure	(238)	362
<b>Charitable activities</b>		
<b>Premises &amp; estate</b>		
Rates & water	810	460
Electricity	2,165	717
Calor gas	2,268	465
Insurance	8,206	7,153
Hostel maintenance	438	1,496
Estate maintenance	3,412	1,090
Activities & pioneering expenses	-	976
	<u>17,299</u>	<u>12,357</u>
<b>Establishment expenses</b>		
Service team expenses	3,241	556
	<u>6,978</u>	<u>8,211</u>
<b>Depreciation</b>		
	<u>6,978</u>	<u>8,211</u>
<b>Administration costs</b>		
Telephone	662	372
Printing, stationery & postage	-	198
Sundry expenses	753	-
Advertising	120	-
	<u>1,535</u>	<u>570</u>
<b>Other expenditure</b>		
Independent examiner's fee	900	-
	<u>900</u>	<u>-</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b>	<u>29,715</u>	<u>22,056</u>

The notes on pages 9 to 11 form part of the accounts.

**HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**BALANCE SHEET  
31 MARCH 2023**

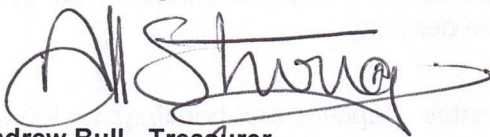
	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	2.		99,439		105,048
<b>Current Assets</b>					
Stock – Calor Gas		800		550	
Stock – Providore		1,700		1,237	
Prepaid expenditure		2,080		1,912	
Cash in hand and at bank	3.	126,590		99,519	
		<u>131,170</u>		<u>103,218</u>	
<b>Creditors: Amounts falling due within one year</b>					
Prepaid deposits		6,277		1,200	
Accrued expenditure		1,260		-	
		<u>7,537</u>		<u>1,200</u>	
<b>Net Current Assets</b>			<b>123,633</b>		<b>102,018</b>
<b>NET ASSETS</b>			<b>223,072</b>		<b>207,066</b>
<b>FUNDS</b>					
Unrestricted funds			<b>223,072</b>		<b>207,066</b>

Approved by the Trustees on

02.01.24

signed on their behalf by

**Anthony Strong – Chair**



31.12.23

**Andrew Bull - Treasurer**



02.01.24

The notes on pages 9 to 11 form part of the accounts.

# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

## NOTES TO THE ACCOUNTS 31 MARCH 2023

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### 1. Accounting Policies

#### **Basis of accounting and assessment of going concern**

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 unless otherwise stated in the relevant note(s) to these accounts.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

#### **Recognition of incoming resources**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered.

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Grants and donations**

Grants and donations are included when the charity becomes entitled to the grant or donation and any conditions for receipt are met, there is reasonable certainty that it will be received, and that the value can be reliably measured with a reasonable certainty.

#### **Hostel income**

Hostel income is included in the period to which it relates. Deposits and bookings for future periods are carried forward.

#### **Stocks**

Stock is valued at the lower of cost and net realisable value.

#### **Investment income**

Investment income is recorded when receivable.

#### **Liability recognition**

Generally, liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

## NOTES TO THE ACCOUNTS 31 MARCH 2023

### 1. Accounting policies (continued)

#### Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### Fixed assets

Fixed assets are capitalised at cost and written off in accordance with the depreciation policy below. Assets with a value of £150 or less are not capitalised.

#### Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset over its expected useful life.

Plant & machinery	-	25% on reducing balance
Freehold properties	-	buildings - 2% on cost shelter - 4% on cost

#### VAT

The committee is not registered for VAT and all costs include VAT where applicable.

#### Other expenditure

Includes the independent examiner's fee, costs of Trustee meetings and any other costs relating to governance or constitutional matters.

### 2. Tangible Assets

	<u>Freehold property</u> £	<u>Plant &amp; machinery</u> £	<u>Total</u> £
<b>Cost:</b>			
Hebden Hey hostel	48,812		48,812
Tom Bell hostel	83,831		83,831
Wardens home	20,414		20,414
Plant & machinery	-	46,029	46,029
	-----	-----	-----
At 31 March 2022	153,057	46,029	199,086
<b>Additions:</b>			
Bushell shelter	1,370		1,370
	-----	-----	-----
<b>At 31 MARCH 2023</b>	<b>154,427</b>	<b>46,029</b>	<b>200,456</b>
<b>Depreciation:</b>			
Brought forward	64,284	29,754	94,038
Charge for the year	3,116	3,862	6,978
	-----	-----	-----
<b>At 31 MARCH 2023</b>	<b>67,400</b>	<b>33,616</b>	<b>101,016</b>
	-----	-----	-----
<b>NET BOOK VALUE: At 31.3.2023</b>	<b>87,027</b>	<b>12,413</b>	<b>99,440</b>
	-----	-----	-----
NET BOOK VALUE: At 31.3.2022	88,773	16,275	105,048
	-----	-----	-----

**HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**NOTES TO THE ACCOUNTS  
31 MARCH 2023**

**3. Cash in hand and at bank**

	<u>2023</u>	<u>2022</u>
	£	£
Lloyds Bank - current account	64,109	22,378
Lloyds Bank - deposit account	60,000	60,000
Bookings bank account	2,265	16,925
Cash balances - Providore	35	35
- Bookings	81	81
- Service team	100	100
	<u>126,590</u>	<u>99,519</u>

**4. Independent Examiners Fees**

	<u>2023</u>	<u>2022</u>
	£	£
Examiners fees	900	-
	<u>900</u>	<u>-</u>

**5. Trustees and other related parties**

All trustees offer their services on a voluntary basis and have not been paid for expenses incurred.

There were no transactions with related parties during the year.

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# Accounts

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*Halifax District*  
&  
*Pennine Calder District*  
*Scouts*

JOINT MANAGEMENT COMMITTEE  
HEBDEN HEY ACCOUNT

ANNUAL REPORT & ACCOUNTS

31 March 2022

CHARITY REGISTRATION NO: 515561

# HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS

## JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

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# JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

## TRUSTEES & OFFICIALS:

---

<b>TRUSTEES - EX OFFICIO:</b>	Vacant P. Whitworth  D. Cowburn Vacant	- District Commissioner for Halifax - District Commissioner for Pennine Calder - Chairperson for Halifax - Chairperson for Pennine Calder
<b>TRUSTEES - ELECTED:</b>	A. Strong A D Bull	- Chairman - Treasurer
<b>TRUSTEES - NOMINATED:</b>	N. Asling M. Asling C. Parker D. Milner Vacant - P. Farrar J. Greenwood M. Longbottom	- Halifax - Halifax - Halifax - Pennine Calder - Pennine Calder - Hebden Hey - Hebden Hey - Hebden Hey
<b>OTHER OFFICIALS - ELECTED</b>	A Garside C. Whitaker Vacant	- Booking Secretary - Minute Secretary - Warden Co-ordinator
<b>BANKERS:</b>	Lloyds Bank Commercial Street Halifax West Yorkshire HX1 1BB	
<b>INDEPENDENT EXAMINER:</b>	Peter Dyson FCA Bairstow & Atkinson Chartered Accountants Bull Close Lane Halifax HX1 2EG	
<b>SCOUT ASSOCIATION REGISTRATION NO:</b>	16625 16626	- Halifax District Scouts - Pennine Calder District Scouts
<b>CONTACT NAME:</b>	A D Bull 13 Wakefield Gate Halifax HX3 0HB	
<b>CHARITY REGISTRATION NO:</b>	515561	
<b>HOSTEL ADDRESS:</b>	Hebden Hey, Hardcastle Crags Hebden Bridge, West Yorkshire HX7 7AW	

The Trustees present their report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with accounting policies set out on pages 9-10 and comply with the charity's trust deed and applicable law.

The Joint Management Committee is a charitable trust established under its rules, which are common to all groups/districts.

Hebden Hey Scout Centre is held by the Charity on behalf of the local scout districts in the ratio of Halifax District, two-thirds, and Pennine Calderdale District, one-third. It is maintained by this Committee principally for their benefit and use.

The major activities have continued to be the provision of hostel accommodation and campsite facilities to local scouts and other scout groups. The facilities are also made available to other organisations.

The trustees report a surplus of income for the year of £4,923 (2021 - £3,046 deficit). Following the easing of Covid restrictions, hostel and site income increased from £355 to £16,307 and this was supplemented by Covid grants of £10,667 (2021 - £10,000).

Our main expenditures were the installation of a new sitewide fire alarm and lighting system at a cost of £16,908 and the annual insurance cost of £7,153. The insurance cost has increased substantially following the adjustment of rebuild cost.

We continue to be fortunate to have sufficient cash reserves to cover any deficit should our projected income not materialise.

The work of the service team and other voluntary helpers during this year is greatly appreciated.

Trustees named on page 1 have served throughout the year unless otherwise noted.

Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

The Trustees meet on a quarterly basis to manage the affairs of the charity and to receive reports from sub-groups who deal with the day-to-day activities.

The accounts have been drawn up on an accruals basis, which is consistent with the previous year and on a going concern basis.

The Trustees actively review the major risks, which the charity faces on a regular basis and have put in place measures to deal with these.

The access road to the Hostels is a major risk should it become blocked or unusable but having carried out major repairs in recent years and continually monitoring and repairing when necessary, the Trustees believe the risk is reduced to acceptable levels.

The coronavirus pandemic and closure of the hostels and estate has been a major risk for the charity but the Trustees are satisfied that this has and will be dealt with in a manner which safeguards the visitors to the site, our volunteers and trustees.

The charity has sufficient cash reserves to cover any additional costs, as well as maintaining our general reserve at £25,000.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate those risks.

We provide hostels and activities to scout groups and related organisations at substantial discounted fees and for our own scout groups free weekends are made available. Other organisations can also make use of our hostels and engage in a range of activities. We believe that by providing access to our hostels we are providing a public benefit.

The Trustees have therefore complied with the duty set out in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission which includes public benefit.

Approved by the trustees on 23 January 2023 and signed on their behalf by:

**Anthony Strong - Chair**

 27.01.23

**TO THE TRUSTEES OF  
HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS  
JOINT MANAGEMENT COMMITTEE**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 11.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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.

Peter Dyson  
Bairstow & Atkinson  
Chartered Accountants  
Carlton House  
14 Bull Close Lane  
HALIFAX  
HX1 2EG

23 January 2023

# JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

## STATEMENT OF FINANCIAL ACTIVITIES SUMMARY FOR THE YEAR ENDED 31 MARCH 2022

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	<u>Unrestricted Funds</u>		<u>Budget</u>
	2022 £	2021 £	2023 £
Total incoming resources	<b>26,979</b>	10,625	21,206
Total resources expended	<b>22,056</b>	13,671	20,100
<b>Net resources (expended)/received</b>	<b>4,923</b>	(3,046)	<u>1,106</u>
Fund balances brought forward	<b>202,143</b>	205,189	
<b>Fund balances carried forward</b>	<b>207,066</b>	<u>202,143</u>	

There were no recognised gains or losses for 2022 or 2021 other than those include in the Statement of Financial Activities

The notes on pages 9 to 11 form part of the accounts.

**JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Unrestricted Funds</u>		<u>Budget</u>
	2022	2021	2023
	£	£	£
<b><u>INCOMING RESOURCES</u></b>			
<b>Income from donations and legacies</b>			
<b>Voluntary income</b>			
Donations	-	-	-
<b>Other income</b>			
Providore receipts	-	143	500
Grants	<b>10,667</b>	10,000	8,000
<b>Investment income</b>			
Bank interest received	<b>5</b>	14	6
<b>Income from charitable activities</b>			
<b>Fee income receivable</b>			
Hebden Hey Hostel	<b>7,193</b>	-	5,000
Tom Bell Hostel	<b>7,367</b>	277	4,500
Day centre	<b>708</b>	78	750
Camping fees	-	-	1,500
Charles Rouse & Storeroom	-	-	50
Activities & pioneering	<b>1,039</b>	-	250
Warden's Accommodation	-	-	250
	<b>16,307</b>	355	12,300
<b>Miscellaneous income</b>			
Electric meter receipts	-	-	300
Miscellaneous	-	15	-
Sale of scrap metal	-	98	100
	-	113	400
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b>26,979</b>	10,625	21,206

The notes on pages 9 to 11 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Unrestricted Funds</u>		<u>Budget</u>
	<u>2022</u>	<u>2021</u>	<u>2023</u>
	£	£	£
<b><u>RESOURCES EXPENDED</u></b>			
<b>Expenditure on raising funds</b>			
Providore expenditure	<b>362</b>	362	500
<b>Charitable activities</b>			
<b>Premises &amp; estate</b>			
Rates & water	<b>460</b>	501	600
Electricity	<b>717</b>	319	900
Calor gas	<b>465</b>	436	450
Insurance	<b>7,153</b>	5,368	8,000
Hostel maintenance	<b>1,496</b>	365	3,000
Estate maintenance	<b>1,090</b>	1,494	1,000
Activities & pioneering expenses	<b>976</b>	-	-
	<b>12,357</b>	8,483	13,950
<b>Establishment expenses</b>			
Service team expenses	<b>556</b>	-	50
Cleaning wages and materials	-	-	500
	<b>556</b>	-	550
<b>Depreciation</b>			
	<b>8,211</b>	4,304	4,000
<b>Administration costs</b>			
Telephone	<b>372</b>	360	400
Printing, stationery & postage	<b>198</b>	-	-
Sundry expenses	-	162	200
Advertising	-	-	500
Bank charges and interest	-	-	-
	<b>570</b>	522	1,100
<b>Other expenditure</b>			
Independent examiner's fee	-	-	-
<b><u>TOTAL RESOURCES EXPENDED</u></b>	<b>22,056</b>	<b>13,671</b>	<b>20,100</b>

The notes on pages 9 to 11 form part of the accounts.

# JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

## BALANCE SHEET 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	2.		105,048		96,351
<b>Current Assets</b>					
Stock – Calor Gas		550		550	
Stock – Providore		1,237		1,599	
Prepaid expenditure		1,912		1,375	
Cash in hand and at bank	3.	99,519		103,162	
		<u>103,218</u>		<u>106,686</u>	
<b>Creditors: Amounts falling due within one year</b>					
Prepaid deposits		1,200		552	
Accrued expenditure		-		342	
		<u>1,200</u>		<u>894</u>	
<b>Net Current Assets</b>			<u>102,018</u>		<u>105,792</u>
<b>NET ASSETS</b>			<u>207,066</u>		<u>202,143</u>
<b>FUNDS</b>					
Unrestricted funds			<u>207,066</u>		<u>202,143</u>

Approved by the Trustees on 23 January 2023 signed on their behalf by

Anthony Strong – Chair

Andrew Bull - Treasurer

The notes on pages 9 to 11 form part of the accounts.

**NOTES TO THE ACCOUNTS**  
**31 MARCH 2022**

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**1. Accounting Policies**

**Basis of accounting and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements

**Recognition of incoming resources**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered.

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and donations**

Grants and donations are included when the charity becomes entitled to the grant or donation and any conditions for receipt are met, there is reasonable certainty that it will be received, and that the value can be reliably measured with a reasonable certainty.

**Hostel income**

Hostel income is included in the period to which it relates. Deposits and bookings for future periods are carried forward.

**Stocks**

Stock is valued at the lower of cost and net realisable value

**Investment income**

Investment income is recorded when receivable.

NOTES TO THE ACCOUNTS  
31 MARCH 2022

1. Accounting policies (continued)

**Liability recognition**

Generally, liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Fixed assets**

Fixed assets are capitalised at cost and written off in accordance with the depreciation policy below. Assets with a value of £150 or less are not capitalised.

**Depreciation**

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset over its expected useful life.

Plant & machinery - 25% on reducing balance.  
Freehold properties - buildings - 2% on cost

**VAT**

The committee is not registered for VAT and all costs include VAT where applicable.

**Other expenditure**

Includes the independent examiner's fee, costs of Trustee meetings and any other costs relating to governance or constitutional matters.

2. Tangible Assets

	<u>Freehold property</u> £	<u>Plant &amp; machinery</u> £	<u>Total</u> £
<b>Cost:</b>			
Hebden Hey hostel	48,812		48,812
Tom Bell hostel	83,831		83,831
Wardens home	20,414		20,414
Plant & machinery	-	29,121	29,121
	-----	-----	-----
At 31 March 2021	153,057	29,121	182,178
<b>Additions:</b>	-	16,908	16,908
	-----	-----	-----
<b>At 31 MARCH 2022</b>	<b>153,057</b>	<b>46,029</b>	<b>199,086</b>
<b>Depreciation:</b>			
Brought forward	61,223	24,604	85,827
Charge for the year	3,061	5,150	8,211
	-----	-----	-----
<b>At 31 MARCH 2022</b>	<b>64,284</b>	<b>29,754</b>	<b>94,038</b>
	-----	-----	-----
<b>NET BOOK VALUE: At 31.3.2022</b>	<b>88,773</b>	<b>16,275</b>	<b>105,048</b>
	-----	-----	-----
NET BOOK VALUE: At 31.3.2021	91,834	4,517	96,351

**NOTES TO THE ACCOUNTS**  
**31 MARCH 2022**

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**3. Cash in hand and at bank**

	<u>2022</u>	<u>2021</u>
	£	£
Lloyds Bank - current account	22,378	41,979
Lloyds Bank - deposit account	60,000	60,000
Bookings bank account	16,925	966
Cash balances - Providore	35	35
- Bookings	81	82
- Service team	100	100
	<u>99,519</u>	<u>103,162</u>

**4. Independent Examiners Fees**

	<u>2022</u>	<u>2021</u>
	£	£
Examiners fees	-	-
	<u>-</u>	<u>-</u>

**5. Trustees and other related parties**

All trustees offer their services on a voluntary basis and have not been paid for expenses incurred.

There were no transactions with related parties during the year.