

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 523546

Details

Other names SOUTH YORKSHIRE COUNTY SCOUT ASSOCIATION

Status Registered

Legal form Other

Registered 1967-03-22

Register [View on the Charity Commission register](#)

Contact

Address Hesley Wood Scout Activity Ctr
White Lane
Chapelton
Sheffield
S35 2YH

Phone 01142468551

Email admin@syscouts.org.uk

Website www.syscouts.org.uk

Activities

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: The purpose of Scouting is to contribute to 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.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** SOUTH YORKSHIRE
- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£571,716	£573,682	£229,683	8
2024-03-31	£526,622	£538,712	£231,630	8
2023-03-31	£365,952	£412,318	-	-
2022-03-31	£332,575	£320,696	-	-
2021-03-31	£224,663	£248,994	-	-

Trustees

Name	Role	Appointed
Richard Neil Wade	Chair	2013-11-03
Dr Neil Gordon McKay		2018-09-05
Fiona Maria Lampitt		2013-09-11
Majid Khan		2019-09-11
Michael Paul Firth		2021-10-20
PAUL MERCER		2018-09-05
Simon Dennis Daley		2021-10-06
Simon Peter Alllott		2019-09-11
Trevor Polson		2022-09-07
Verity Jayne Kemp		2020-10-07

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 523546

Accounts

Trustees' Annual Report

For the period

From (start date)

0	1	0	4	2	4
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to end date

3	1	0	3	2	5
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Section A

Reference and administration details

Charity name

South Yorkshire County Scout Council

Other names the charity is known by

Registered charity number (if any)

5 2 3 5 4 6

HQ registration number

1 0 0 0 0 1 2 5

Charity's principal address

County Office, Hesley Wood Scout Activity Centre

White Lane

Chapelton, Sheffield

S35 2YH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr R N Wade	Chair	
2	Mrs F Lampitt	Treasurer	
3	Dr N McKay		
4	Mr M Firth		
5	Ms M Duffield		
6	Mr P Mercer		
7	Cllr M Khan		
8	Ms V. Kemp		
9	Mr S Daley		
10	Mr T Polson		
11	Mr S Alliott		
12			

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

Type of advisor	Name	Address
None		

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

Policies and procedures adopted for:

a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them

South Yorkshire Scouts is an educational charity governed by the Trustee Board, the members of which are the Charity Trustees. The Trustee Board is a team of volunteers who work together, as charity trustees, to make sure Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance. Effective Trustee Board governance helps our volunteers deliver fantastic programmes that give young people skills for life.

The Board consists of 2 office bearers (Chair & Treasurer) together with the County Lead Volunteer, County Youth Lead (both ex-Officio) and up to 8 appointed Trustees. The Board meets at least four time a year.

Members of the Trustee Board are encouraged to complete 'Growing Roots' training within the first 6 months of joining the Board, which includes 'Being a Trustee in Scouts'.

The Board works with the Lead Volunteer to meet the charity aims, provides appropriate governance and is responsible for ensuring the County:

- manages money well
- follows Scout Policies and relevant legislation
- looks after buildings and property
- maintains a risk register and manages risk
- helps the charity to run well, today and in the future
- appointing and co-opting Trustees

Risk and Internal Control

The County Trustee Board has identified the major risks to which they believe the County is exposed, these have been reviewed by the Board and systems established to mitigate against them. The main areas of concern that have been identified are:

Lack of volunteer and staff Recruitment to deliver its activities. The County would amend activities/premises available based on safe staffing levels. Where necessary, work with Districts to support Groups to continue to operate with safe volunteer levels in line with POR or temporarily move young people to other Groups (where possible).

Injury to leaders, helpers, supporters and members. The County through the national membership fees contributes to the Scout Association's national accident insurance policy. Volunteers undertake mandatory safety training and risk Assessments are undertaken before all activities. The County will also ensure that it is compliant in implementing the Scout Association's safety procedures.

Reduced income. The County is primarily reliant upon income from Hesley Wood Scout Activity Centre, membership fees and fundraising. Although business interruption insurance is in place for some activities the County does hold a reserve to ensure the continuity of all activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the County on an ongoing basis or scale back services provided, either temporarily or permanently.

Reduction, loss or change of senior volunteers. The County is totally reliant upon volunteers to run and administer the activities in Districts and Groups across the County. If there was a reduction or loss in the number of adults to an unacceptable level then there would have to be a reduction in activities and support given. Consideration could also be given to paying for services and/or working with other Scout Counties. A change in senior volunteers will be supported by increased County Trustee Board meetings and support from the Regional Lead Volunteer and Growth and Development Teams.

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

The Purpose of Scouting

The purpose of Scouts is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we are guided by these values:

- **Integrity:** we act with integrity; we are honest, trustworthy and loyal.
- **Respect:** we have self-respect and respect for others.
- **Care:** we support others and take care of the world in which we live.
- **Belief:** we explore our faiths, beliefs and attitudes.
- **Cooperation:** we make a positive difference; we cooperate with others and make friends.

The Scout Method

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

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Supporting Districts and Groups in the delivery of quality programmes through provision of training sessions, development opportunities and other support as and when required.

Operating Hesley Wood Scout Activity Centre for the benefit of local and national Scouting.

Provision of County wide activities and events for current and prospective members of Scouting.

Additional details of the objectives and activities (optional information but encouraged as best practice)

Grants are made available to support members and volunteers in need. In particular financial support is given to adults undertaking nationally recognised qualifications (activity and first aid) to enable them to deliver these activities safely to young people.

Public benefit statement

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

Section D**Achievements and performance**

Summary of the main achievements of the charity during the year

Increase in the number of members by 1.1% to a total of 8882, including a growth in adult numbers delivering and supporting Scouts

Supported the transition to the new volunteer culture, Trustee Boards and membership system across all Districts. Moved some support roles into the newly established Programme, Volunteer Development and Support teams.

Ensured compliance with the required mandatory safety and safeguarding training, with consistently amongst the best compliance rates nationally. Compliance with First Aid also continues to improve.

Supported Districts through the County Office administration, delivery of training to adults across the County to ensure they can deliver high quality Scouting and meet the needs of young people and through provision of County activities and equipment

Further developed the facilities and resources available at the Hesley Wood Scout Activity Centre to enhance customer service and reputation to make it more marketable and drive income generation.

Continued to provide expertise and support in relation to Activities, International visits abroad and the Scout Programme through the newly formed Programme, Volunteer Development and Support teams.

Section E**Financial Review**

Brief statement of the charity's policy on reserves

Reserves Policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold a sum equivalent to 12 months of minimum running costs, circa £75k

The County held reserves of approximately £231k at year end, split between unrestricted funds of £76k and designated funds of £155k. Should income and fundraising activities fall short, there are sufficient funds within unrestricted reserves to cover the charitable activities of the County for a full 12 months. The trustees also reserve the right to transfer funds from designated reserves to unrestricted reserves should the In addition funds for specific designated events, activities and

Quantify and explain any designations

In addition funds for specific designated events, activities and resources can be held and will be defined within the annual accounts.

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

None

Further financial review details (optional information)

Investment Policy
 The County's Income and Expenditure is mainly for day to day operations and designated developments and as consequence the County does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Ensure structure of County governance and operations remains in line with National priorities and meets the needs of Scouting within the County.

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	<i>R. Wade</i>	<i>N. McKay</i>						
Full name(s)	Mr Richard N Wade	Dr Neil McKay						
Position (eg Secretary, Chair)	Chair	Trustee						
Date	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">4</td> <td style="width: 20px; text-align: center;">0</td> <td style="width: 20px; text-align: center;">9</td> <td style="width: 20px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">5</td> </tr> </table>		0	4	0	9	2	5
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SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2024, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any respect, the requirements:

- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed



Date

11.09.25

Name of Principal: Michelle Griffiths
Name of Firm: Kingfisher Accountants Limited
Professional Qualification: MAAT AATQB
Address: A2 Patrick Tobin Business Park
Bolton Road
Wath upon Dearne
Rotherham
S63 7LL

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Designated Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
<u>INCOME AND EXPENDITURE</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
Membership fees		-	101,925	101,925	97,709
Donations and grants		-	40,375	40,375	20,475
Activities for generating funds		-	54,577	54,577	47,615
Investment income	3	25,580	(193)	25,386	17,237
Incoming resources from charitable activities	4	1,200	344,628	345,828	340,782
Other incoming resources		3,625	-	3,625	2,804
Total incoming resources		<u>30,404</u>	<u>541,311</u>	<u>571,716</u>	<u>526,622</u>
Resources expended					
Costs of generating funds					
Fundraising trading: cost of goods sold	5	-	38,069	38,069	30,067
Costs of charitable activities	6	33,238	502,033	535,271	508,267
Governance costs	8	-	342	342	378
Total resources expended		<u>33,238</u>	<u>540,444</u>	<u>573,682</u>	<u>538,712</u>
Net incoming/(outgoing) resources		(2,834)	868	(1,966)	(12,090)
Fund balances at 1 April 2024		155,199	76,431	231,630	243,720
Fund balances at 31 March 2025		<u>152,365</u>	<u>77,299</u>	<u>229,664</u>	<u>231,630</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those included above.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Tangible fixed assets		191,031	198,472
Current assets			
Stocks	16,217	17,233	
Debtors	27,697	36,343	
Cash at bank and in hand	531,932	386,091	
		<u>575,846</u>	<u>439,667</u>
Creditors: Amounts falling due within one year	(528,613)	(388,179)	
		<u>47,232</u>	51,488
Net current assets		238,263	249,960
Creditors: Amounts falling due after more than one year		(8,599)	(18,330)
Net Assets		<u><u>229,664</u></u>	<u><u>231,630</u></u>
Income funds			
Designated funds		152,365	155,199
Unrestricted funds		77,299	76,431
Accumulated funds		<u><u>229,664</u></u>	<u><u>231,630</u></u>

The financial statements on pages 7 to 13 were approved by the Board of Management on and signed on their behalf by:

R Wade
Trustee

F Lampitt
County Treasurer

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost basis and in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

1.2 Incoming resources

Incoming resources are included in the year in which they are receivable. Income received in advance which related to future periods is deferred and will be recognised in the year to which it relates.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and it is reported as part of the expenditure to which it relates.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. After identifying this expenditure there remains costs which are incurred in connection with the governance of the charity. These include management of the charity's assets and compliance with constitutional and statutory requirements (book-keeping, legal and professional fees, costs of management and annual meetings).

1.4 Taxation

The trust is a recognised charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

1.5 Tangible fixed assets

Tangible fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of the fixed assets over their estimated useful lives as shown below:-

Buildings and nature reserve	25 years straight line
Equipment and motor vehicles	4-5 years straight line
Climbing wall	10 years straight line
Internal building expenditure	4-10 years straight line

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies - continued

1.7 Hire purchase and finance lease commitments

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 Funding accounting

Balances are split between unrestricted, restricted and designated funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are subject to specific conditions imposed by the donor.

Designated funds are funds set aside by the trustees towards the costs of specific future events.

1.9 Liability of the members

The liability of the members is limited by guarantee to an amount not exceeding £1 per member.

2 Surplus / (deficit) for the year

	Total 2025	Total 2024
	£	£
The surplus / (deficit) for the year is stated after charging:		
Depreciation	13,589	21,967
Auditors' remuneration - Audit fee	-	-
Auditors' remuneration - Non audit services	-	-
	<u>13,589</u>	<u>21,967</u>

3 Investment income

	Unrestricted 2025	Designated 2025	Total 2025	Total 2024
	£	£	£	£
Bank interest	1,176	-	1,176	1,176
Rental income	(2,786)	25,580	22,794	16,003
Other income	1,417	-	1,417	59
	<u>(193)</u>	<u>25,580</u>	<u>25,387</u>	<u>17,238</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

4 Incoming resources for charitable activities

Activity	Designated 2025 £	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
County	1,200	4,734	-	5,934	34,707
Hesley Wood Camp		339,894		339,894	306,075
	<u>1,200</u>	<u>344,628</u>	<u>-</u>	<u>345,828</u>	<u>340,782</u>

5 Analysis of fundraising trading costs

	Staff costs £	Support costs £	Other direct costs £	Total 2025 £	Total 2024 £
Providore	-	-	38,069	38,069	29,681
Bar	-	-	-	-	385
	<u>-</u>	<u>-</u>	<u>38,069</u>	<u>38,069</u>	<u>30,066</u>

6 Analysis of charitable activities costs

	Staff costs £	Support costs £	Other direct costs £	Total 2025 £	Total 2024 £
County	63,615	-	29,677	93,292	106,217
Hesley Wood Camp	190,529	32,065	219,385	441,979	402,050
	<u>254,144</u>	<u>32,065</u>	<u>249,062</u>	<u>535,271</u>	<u>508,267</u>
Total resources expended 2024	<u>231,044</u>	<u>29,054</u>	<u>248,170</u>	<u>508,267</u>	

No staff costs have been allocated to the Providore and Bar activities because these are mainly run by volunteers.

7 Support costs

	County £	Hesley Wood Camp £	Total 2025 £	Total 2024 £
Salaries, wages and national insurance	<u>-</u>	<u>32,065</u>	<u>32,065</u>	<u>29,054</u>

No support costs have been allocated to the Providore and Bar activities

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

8 Governance costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Audit fee	-	-	-	-
Independent examination fee	300	-	300	300
Annual meeting expenses	42	-	42	78
	<u>342</u>	<u>-</u>	<u>342</u>	<u>378</u>

9 Employees remuneration

	2025 £	2024 £
Gross salaries	271,011	244,900
Employers NI	15,198	15,198
Redundancy	-	-
	<u>286,209</u>	<u>260,098</u>

10 Fixed assets

	Buildings £	Motor Vehicles £	Equipment £	Total £
Cost at 1 April 2024	707,704	50,153	141,042	898,899
Additions	5,771	-	378	6,149
Disposals	-	-	-	-
Cost at 31 March 2025	<u>713,475</u>	<u>50,153</u>	<u>141,420</u>	<u>905,048</u>
Depreciation at 1 April 2024	536,307	30,582	133,539	700,428
Eliminated on disposal	-	-	-	-
Depreciation charge for the year	7,439	4,387	1,763	13,589
Depreciation at 31 March 2025	<u>543,746</u>	<u>34,969</u>	<u>135,302</u>	<u>714,017</u>
Net book value at 31 March 2025	<u>169,729</u>	<u>15,184</u>	<u>6,118</u>	<u>191,031</u>
Net book value at 31 March 2024	<u>171,397</u>	<u>19,571</u>	<u>7,503</u>	<u>198,471</u>

Freehold land and buildings

The gross book value of freehold land and buildings includes £658,709 (2022: £653,022) of depreciable assets.

11 Debtors

	2025 £	2024 £
Operational debtors	27,460	36,106
Prepayments	-	-
Other debtors	237	237
	<u>27,697</u>	<u>36,343</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Operational creditors	15,220	10,826
Other taxation and social security	8,673	4,571
Accruals	394,276	261,768
Deferred income - Note 14	101,679	101,925
Other creditors	-	-
Bounceback loan	8,765	9,089
	<u>528,613</u>	<u>388,179</u>

13 Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bounceback loan	8,599	18,330
	<u>8,599</u>	<u>18,330</u>

14 Deferred income

	2025	2024
	£	£
Balance at 1 April 2024	101,925	97,709
Receivable during the year	101,679	101,925
Income relating to 2025	(101,925)	(97,709)
Balance at 31 March 2025	<u>101,679</u>	<u>101,925</u>

Deferred income relates to county membership subscriptions in respect of future periods

15 Net assets of the Charity's funds

The charity's net assets belong relatively equally to unrestricted funds and designated funds, with £152,365 (2024: £155,199) being set aside as designated funds. The majority of the designated funds can be reallocated to unrestricted funds at the behest of the executive committee in line with the requirements of the charity.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

<u>County</u>	2025		2024	
	£	£	£	£
Income				
Membership Subscriptions	101,925		97,709	
Events	4,734		8,620	
Jamboree	1,200		26,087	
		107,859		132,416
Expenditure				
Salaries	63,615		47,074	
Events	4,802		7,848	
Jamboree	-		28,522	
Meeting room expenses	1,170		1,084	
Depreciation	5,807		5,807	
Training room expenses	5		104	
Postage, Stationery & Telephone	8,446		7,758	
Professional fees	-		-	
Commissioners Expenses	6,964		5,491	
Adult Support	186		374	
Regional fund	375		-	
County equipment	-		-	
County conference	-		58	
Gilwell reunion	-		-	
Subscriptions	-		-	
Insurance				
Bank charges	350		190	
Loan interest	572		823	
Queen scout awards	-		85	
Service charge from Hesley Wood	1,000		1,000	
		(93,292)		(106,217)
County surplus / (deficit)		14,566		26,197
Hesley Wood deficit		(36,407)		(68,725)
		(21,842)		(42,527)
Other expenditure				
Irrecoverable VAT		(9,772)		(12,553)
Other income				
Bank interest	1,176		1,176	
Donations and grants	4,137		20,475	
Training income	465		-	
Other income	1,417		59	
Rental income	22,794		16,003	
		29,989		37,714
Governance costs				
		(342)		(378)
Surplus / (deficit) for the year				
		(1,966)		(17,744)

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
<u>Hesley Wood Camp</u>		
Income		
Camping fees	34,286	37,275
Hire of buildings	108,806	86,509
Activities	142,460	125,407
Events	54,342	56,884
Grants	36,238	
Miscellaneous income	3,625	2,804
	379,756	308,878
Expenditure		
Salaries	222,594	213,024
Maintenance of Property and Equipment	42,835	24,653
Grant related expenditure	33,238	17,710
Activities	10,017	10,386
Event Costs	44,513	40,448
Activity Crew Expenses	74	79
Catering expenses	-	372
Power, Light and Heat	25,465	30,217
Rates	9,338	6,441
Sundry Office Expenses	-	-
Postage, Stationery, Telephone and advertising	3,904	3,670
Professional Fees	-	-
Insurance	18,971	16,452
Staff Expenses and Training	3,752	4,487
Motor Expenses	3,873	3,829
Depreciation - buildings	1,632	3,624
Depreciation - Vehicles and equipment	6,150	12,536
Bank Charges	2,728	2,248
Computers and software	4,124	5,976
Hire Purchase Interest	-	-
Service Charge to County	(1,000)	(1,000)
	432,207	395,152
	(52,450)	(86,273)
Providore surplus - (from page 16)	16,044	17,538
Bar surplus - (from page 16)	-	10
Surplus / (Deficit) for the year	(36,407)	(68,725)

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	2024	2023
	£	£
<u>Providore</u>		
Income	54,113	47,220
Expenditure	(38,069)	(29,681)
Surplus	<u>16,044</u>	<u>17,539</u>
<u>Bar</u>		
Income	-	395
Expenditure	-	(385)
Surplus	<u>-</u>	<u>10</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 523546

Accounts

Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 3

to end date

3 1 0 3 2 4

Section A

Reference and administration details

Charity name

South Yorkshire County Scout Council

Other names the charity is known by

Registered charity number (if any)

5 2 3 5 4 6

HQ registration number

1 0 0 0 0 1 2 5

Charity's principal address

County Office, Hesley Wood Scout Activity Centre

White Lane

Chapletown, Sheffield

S35 2YH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr R N Wade	Chair	
2	Mr S Allott	Secretary	
3	Mrs F Lampitt	Treasurer	
4	Mr N McKay		
5	Ms M Duffield		
6	Mr A Horsley		
7	Mr A McAteer		
8	Mr T Polson		
9	Mr P Mercer		
10	Cllr M Khan		
11	Ms V. Kemp		
12	Mr M Firth		
13	Mr S. Daley		
14	Ms. D Barrow		to September 2023

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

Type of advisor	Name	Address
None		

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The County is managed by the Trustee Board the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, elected, nominated and co-opted members and meets at least four times per year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- * The maintenance of property;
- * The raising of funds;
- * The administration of County finance;
- * The insurance of persons, property and equipment;
- * County public occasions;
- * Assisting in recruitment and support of adults;
- * Appointing any sub committees that may be required;
- * Appointing County Administrators and Advisors.

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Lack of volunteer and staff Recruitment: The County would amend activities/premises available based on safe staffing levels. Work with Districts to support Groups to continue to operate with safe volunteer levels in line with POR or temporarily move young people to other Groups (where possible)

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. The County will also ensure that it is compliant in implementing the Scout Association's safety procedures.

Reduced income. The County is primarily reliant upon income from Hesley Wood Scout Activity Centre, subscriptions and fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis or scale back services provided, either temporarily or permanently.

Reduction, loss or change of senior volunteers. The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction or loss in the number of adults to an unacceptable level then there would have to be a reduction in activities and support given. Consideration could also be given to paying for services and/or working with other Scout Counties. A change in senior volunteers will be supported by increased County Trustee Board meetings and support from the Regional Commissioner and Regional Development Teams.

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

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

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

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

Belief - We explore our faiths, beliefs and attitudes.

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

The Scout Method

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

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Supporting Districts and Groups in the delivery of quality programmes through delivery of training session, development opportunities and other support as and when required.

Operating Hesley Wood Scout Activity Centre for the benefit of local and national Scouting.

Provision of County wide activities and events for current and perspective members of Scouting.

Additional details of the objectives and activities (optional information but encouraged as best practice)

Grants are made available to support Scouts and Scouters in need. In particular financial support is given to adults undertaking nationally recognised qualifications (activity and first aid) to enable them to deliver these activities to young people.

Public benefit statement

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

Summary of the main achievements of the charity during the year

Increase in the number of young people accessing Scouting within the County by 4.3% with a total of 6,819

Decrease in the number of adults supporting Scouting within the County by 2.1% with a total of 2181

We have continued to maintain excellent compliance with both safety and safeguarding. First Aid is much improved having achieved our target but there is more to do. There are a good number of adults who need to complete GDPR training and progress in this area will be the next focus.

Delivered Woodbadge training to adults across the County to ensure they can deliver high quality Scouting and meet the needs of young people. Wood Badges are awarded on a regular basis

Supported District events through provision of County activities and equipment

Further developed resources available at the Hesley Wood Scout Activity Centre to make it more marketable and drive income generation

Continued to provide expertise and support in relation to Activities, International Programmes and Scout Programme through a team of Assistant County Commissioners and County Advisors

Section E**Financial Review****Reserves Policy**

The Counties policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the County should hold a sum equivalent to 12 months of minimum running costs, circa £75k

The County held reserves of approximately £231k at year end, split between unrestricted funds of £76k and designated funds of £155k. Should income and fundraising activities fall short, there are sufficient funds within unrestricted reserves to cover the charitable activities of the County for a full 12 months. The trustees also reserve the right to transfer funds from designated reserves to unrestricted reserves should the need arise. In addition funds for specific designated events, activities and resources can be held and will be defined within the annual accounts.

Brief statement of the charity's policy on reserves

Quantify and explain any designations

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

None

Further financial review details (optional information)

Investment Policy

The Counties Income and Expenditure is mainly for day to day operations and designated developments and as consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Section F**Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

Ensure structure of County management and operations is in line with National priorities and meets the needs of Scouting within the County.

Section G**Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	<i>R Wade</i>	<i>Simon P. Alliott</i>
Full name(s)	Mr Richard N Wade	Mr S Alliott
Position (eg Secretary, Chair)	Chair	Secretary
Date	0 4 0 9 2 4	

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2024, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any respect, the requirements:

- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed 

Date 17/07/24

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	MAAT AATQB
Address:	A2 Patrick Tobin Business Park Bolton Road Wath upon Dearne Rotherham S63 7LL

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Designated Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
<u>INCOME AND EXPENDITURE</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
		-	97,709	97,709	92,295
		-	20,475	20,475	10,000
		-	47,615	47,615	40,596
	3	6,230	11,008	17,237	16,406
	4	26,087	314,695	340,782	200,992
		2,804	-	2,804	5,663
Total incoming resources		35,121	491,502	526,622	365,952
Resources expended					
Costs of generating funds					
	5	-	30,067	30,067	30,969
	6	46,233	462,035	508,267	380,900
	8	-	378	378	449
Total resources expended		46,233	492,479	538,712	412,318
Net incoming/(outgoing) resources		(11,112)	(978)	(12,090)	(46,365)
Fund balances at 1 April 2023		166,311	77,409	243,720	290,085
Fund balances at 31 March 2024		155,199	76,431	231,630	243,720

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those included above.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 MARCH 2024

		2024	2023
	Notes	£	£
Tangible fixed assets		198,472	192,556
Current assets			
Stocks	17,233	17,233	
Debtors	36,343	82,391	
Cash at bank and in hand	386,091	358,886	
		<u>439,667</u>	<u>458,510</u>
Creditors: Amounts falling due within one year	(388,179)	(379,568)	
		<u>51,488</u>	<u>78,942</u>
Net current assets		249,960	271,498
Creditors: Amounts falling due after more than one year		(18,330)	(27,778)
Net Assets		<u>231,630</u>	<u>243,720</u>
Income funds			
Designated funds		155,199	166,311
Unrestricted funds		76,431	77,409
Accumulated funds		<u>231,630</u>	<u>243,720</u>

The financial statements on pages 3 to 8 were approved by the Board of Management on 26 June 2024 and signed on their behalf by:

R Wade
Trustee

F Lampitt
County Treasurer

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost basis and in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

1.2 Incoming resources

Incoming resources are included in the year in which they are receivable. Income received in advance which related to future periods is deferred and will be recognised in the year to which it relates.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and it is reported as part of the expenditure to which it relates.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. After identifying this expenditure there remains costs which are incurred in connection with the governance of the charity. These include management of the charity's assets and compliance with constitutional and statutory requirements (book-keeping, legal and professional fees, costs of management and annual meetings).

1.4 Taxation

The trust is a recognised charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

1.5 Tangible fixed assets

Tangible fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of the fixed assets over their estimated useful lives as shown below:-

Buildings and nature reserve	25 years straight line
Equipment and motor vehicles	4-5 years straight line
Climbing wall	10 years straight line
Internal building expenditure	4-10 years straight line

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies - continued

1.7 Hire purchase and finance lease commitments

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 Funding accounting

Balances are split between unrestricted, restricted and designated funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are subject to specific conditions imposed by the donor.

Designated funds are funds set aside by the trustees towards the costs of specific future events.

1.9 Liability of the members

The liability of the members is limited by guarantee to an amount not exceeding £1 per member.

2 Surplus / (deficit) for the year

	Total 2024	Total 2023
	£	£
The surplus / (deficit) for the year is stated after charging:		
Depreciation	21,967	18,250
Auditors' remuneration - Audit fee	-	-
Auditors' remuneration - Non audit services	-	-
	<u> </u>	<u> </u>

3 Investment income

	Unrestricted 2024	Designated 2024	Total 2024	Total 2023
	£	£	£	£
Bank interest	1,176	-	1,176	141
Rental income	9,773	6,230	16,003	14,788
Other income	59	-	59	1,478
	<u>11,008</u>	<u>6,230</u>	<u>17,238</u>	<u>16,407</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

4 Incoming resources for charitable activities

Activity	Designated 2024 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
County	26,087	8,620	-	34,707	(183)
Hesley Wood Camp		306,075		306,075	201,175
	<u>26,087</u>	<u>314,695</u>	<u>-</u>	<u>340,782</u>	<u>200,992</u>

5 Analysis of fundraising trading costs

	Staff costs £	Support costs £	Other direct costs £	Total 2024 £	Total 2023 £
Providore	-	-	29,681	29,681	30,584
Bar	-	-	385	385	-
	<u>-</u>	<u>-</u>	<u>30,067</u>	<u>30,067</u>	<u>30,584</u>

6 Analysis of charitable activities costs

	Staff costs £	Support costs £	Other direct costs £	Total 2024 £	Total 2023 £
County	47,074	-	59,143	106,217	88,760
Hesley Wood Camp	183,970	29,054	189,026	402,050	292,140
	<u>231,044</u>	<u>29,054</u>	<u>248,170</u>	<u>508,267</u>	<u>380,900</u>
Total resources expended 2023	<u>165,912</u>	<u>29,054</u>	<u>182,334</u>	<u>380,900</u>	

No staff costs have been allocated to the Providore and Bar activities because these are mainly run by volunteers.

7 Support costs

	County £	Hesley Wood Camp £	Total 2024 £	Total 2023 £
Salaries, wages and national insurance	-	29,054	29,054	29,054
	<u>-</u>	<u>29,054</u>	<u>29,054</u>	<u>29,054</u>

No support costs have been allocated to the Providore and Bar activities

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

8 Governance costs

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Audit fee	-	-	-	-
Independent examination fee	300	-	300	300
Annual meeting expenses	78	-	78	149
	<u>378</u>	<u>-</u>	<u>378</u>	<u>449</u>

9 Employees remuneration

	2024 £	2023 £
Gross salaries	244,900	183,368
Employers NI	15,198	15,198
Redundancy	-	-
	<u>260,098</u>	<u>198,566</u>

10 Fixed assets

	Buildings £	Motor Vehicles £	Equipment £	Total £
Cost at 1 April 2023	698,147	43,013	132,378	873,538
Additions	9,557	10,290	8,664	28,512
Disposals	-	(3,150)	-	(3,150)
Cost at 31 March 2024	<u>707,704</u>	<u>50,153</u>	<u>141,042</u>	<u>898,900</u>
Depreciation at 1 April 2023	526,876	23,637	130,468	680,981
Eliminated on disposal	-	(2,520)	-	(2,520)
Depreciation charge for the year	9,431	9,465	3,071	21,967
Depreciation at 31 March 2024	<u>536,307</u>	<u>30,582</u>	<u>133,539</u>	<u>700,428</u>
Net book value at 31 March 2024	<u>171,397</u>	<u>19,571</u>	<u>7,503</u>	<u>198,472</u>
Net book value at 31 March 2023	<u>171,271</u>	<u>19,376</u>	<u>1,910</u>	<u>192,557</u>

Freehold land and buildings

The gross book value of freehold land and buildings includes £658,709 (2022: £653,022) of depreciable assets.

11 Debtors

	2024 £	2023 £
Operational debtors	36,106	65,252
Prepayments	-	17,139
Other debtors	237	-
	<u>36,343</u>	<u>82,391</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Operational creditors	10,826	10,061
Other taxation and social security	4,571	6,456
Accruals	261,768	255,894
Deferred income - Note 14	101,925	97,709
Other creditors		-
Bounceback loan	9,089	9,448
	<u>388,179</u>	<u>379,568</u>

13 Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bounceback loan	18,330	27,778
	<u>18,330</u>	<u>27,778</u>

14 Deferred income

	2024	2023
	£	£
Balance at 1 April 2023	97,709	90,020
Receivable during the year	101,925	97,709
Income relating to 2024	(97,709)	(90,020)
Balance at 31 March 2024	<u>101,925</u>	<u>97,709</u>

Deferred income relates to county membership subscriptions in respect of future periods

15 Net assets of the Charity's funds

The charity's net assets belong relatively equally to unrestricted funds and designated funds, with £155,199 (2023: £166,311) being set aside as designated funds. The majority of the designated funds can be reallocated to unrestricted funds at the behest of the executive committee in line with the requirements of the charity.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

<u>County</u>	2024		2023	
	£	£	£	£
Income				
Membership Subscriptions	97,709		92,295	
Events	8,620		(183)	
Jamboree	26,087		-	
		132,416		92,113
Expenditure				
Salaries	47,074		64,437	
Events	7,848		-	
Jamboree	28,522		-	
Meeting room expenses	1,084		1,259	
Depreciation	5,807		5,782	
Training room expenses	104		1,132	
Postage, Stationery & Telephone	7,758		8,936	
Professional fees	-		-	
Commissioners Expenses	5,491		3,905	
Adult Support	374		318	
Regional fund	-		-	
County equipment	-		-	
County conference	58		58	
Gilwell reunion	-		-	
Subscriptions	-		-	
Insurance	-		400	
Bank charges	190		157	
Loan interest	823		1,376	
Queen scout awards	85		-	
Service charge from Hesley Wood	1,000		1,000	
		(106,217)		(88,760)
County surplus / (deficit)		26,198		3,351
Hesley Wood deficit		(68,725)		(53,347)
		(42,528)		(49,996)
Other expenditure				
Irrecoverable VAT		(6,899)		(12,553)
Other income				
Bank interest	1,176		141	
Donations and grants	20,475		10,000	
Training income	-		-	
Other income	59		1,478	
Rental income	16,003		14,788	
		37,714		26,407
Governance costs		(378)		(449)
Surplus / (deficit) for the year		(12,090)		(36,591)

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024		2023	
	£	£	£	£
<u>Hesley Wood Camp</u>				
Income				
Camping fees	37,275		24,479	
Hire of buildings	86,509		56,355	
Activities	125,407		87,626	
Events	56,884		32,714	
Miscellaneous income	2,804		5,663	
		308,878		206,838
Expenditure				
Salaries	213,024		134,129	
Maintenance of Property and Equipment	24,653		26,658	
Grant related expenditure	17,710		11,426	
Activities	10,386		9,239	
Event Costs	40,448		23,931	
Activity Crew Expenses	79		57	
Catering expenses	372			
Power, Light and Heat	30,217		29,921	
Rates	6,441		5,997	
Sundry Office Expenses	-		-	
Postage, Stationery, Telephone and advertising	3,670		3,267	
Professional Fees	-		-	
Insurance	16,452		14,237	
Staff Expenses and Training	4,487		2,748	
Motor Expenses	3,829		2,276	
Depreciation - buildings	3,624		2,693	
Depreciation - Vehicles and equipment	12,536		-	
Bank Charges	2,248		1,435	
Computers and software	5,976		2,799	
Hire Purchase Interest	-		-	
Service Charge to County	(1,000)		(1,000)	
		395,152		269,812
		(86,273)		(62,974)
Providore surplus - (from page 16)		17,538		9,617
Bar surplus - (from page 16)		10		10
Surplus / (Deficit) for the year		<u>(68,725)</u>		<u>(53,347)</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
<u>Providore</u>		
Income	47,220	40,201
Expenditure	(29,681)	(30,584)
Surplus	<u>17,538</u>	<u>9,617</u>
<u>Bar</u>		
Income	395	-
Expenditure	(385)	-
Surplus	<u>10</u>	<u>-</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2024, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any respect, the requirements:

- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed 

Date 17/07/24

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	MAAT AATQB
Address:	A2 Patrick Tobin Business Park Bolton Road Wath upon Dearne Rotherham S63 7LL

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 523546

Accounts

Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 1

to end date

3 1 0 3 2 2

Section A

Reference and administration details

Charity name

South Yorkshire County Scout Council

Other names the charity is known by

Registered charity number (if any)

5 2 3 5 4 6

HQ registration number

1 0 0 0 0 1 2 5

Charity's principal address

County Office, Hesley Wood Scout Activity Centre

White Lane

Chapletown, Sheffield

S35 2YH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr R N Wade	Chair	
2	Mr S Alliot	Secretary	
3	Mrs F Lampitt	Treasurer	
4	Mr N McKay		
6	Miss A Derbyshire		to October 2021
5	Ms D Barrow		
7	Ms M Duffield		
8	Mr A Hulse		
14	Ashley Horsley		
11	Mr A McAteer		
9	M. N Leatherland		to October 2021
10	Mr J Thompson		to October 2021
12	Mr P Mercer		
13	Cllr M Khan		
16	Ms V. Kemp		
15	Mr. M Firth		from October 2021
17	Mr. S Daley		from October 2021

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

Type of advisor	Name	Address
None		

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The County is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

a) the induction and training of trustees; b) trustee consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, elected, nominated and co-opted members and meets at least four times per year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- * The maintenance of property;
- * The raising of funds;
- * The administration of County finance;
- * The insurance of persons, property and equipment;
- * County public occasions;
- * Assisting in recruitment and support of adults;
- * Appointing any sub committees that may be required;
- * Appointing County Administrators and Advisors.

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Lack of volunteer and staff Recruitment: The County would amend activities/premises available based on safe staffing levels. Work with Districts to support Groups to continue to operate with safe volunteer levels or temporarily move young people to other Groups (where possible)

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income. The County is primarily reliant upon income from Hesley Wood Scout Activity Centre, subscriptions and fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction, loss or change of senior volunteers. The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction or loss in the number of adults to an unacceptable level then there would have to be a reduction in activities and support given. Consideration could also be given to paying for services and/or working with other Scout Counties. A change in senior volunteers will be supported by increased County Executive Meetings and support from the Regional Commissioner and Regional Teams.

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

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

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

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

Belief - We explore our faiths, beliefs and attitudes.

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

The Scout Method

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

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Supporting Districts and Groups in the delivery of quality programmes through delivery of training session, development opportunities and other support as and when required.

Operating Hesley Wood Scout Activity Centre for the benefit of local and national Scouting.

Provision of County wide activities and events for current and perspective members of Scouting.

Additional details of the objectives and activities (optional information but encouraged as best practice)

Grants are made available to support Scouts and Scouters in need. In particular financial support is given to adults undertaking nationally recognised qualifications (activity and first aid) to enable them to deliver these activities to young people.

Public benefit statement

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

Summary of the main achievements of the charity during the year

Increase in the number of young people accessing Scouting within the County by 13.5% with a total of 6,176

Decrease in the number of adults supporting Scouting within the County by 4.4% with a total of 2079

Delivered Woodbadge training to adults across the County to ensure they can deliver high quality Scouting and meet the needs of young people

Supported District events through provision of County activities and equipment

Further developed resources available at the Hesley Wood Scout Activity Centre to make it more marketable and drive income generation

Continued to provide expertise and support in relation to Activities, International Programmes and Scout Programme through a team of Assistant County Commissioners and County Advisors

Brief statement of the charity's policy on reserves	<p>Reserves Policy</p> <p>The Counties policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the County should hold a sum equivalent to 12 months of minimum running costs, circa £70k</p> <p>The County held reserves of approximately £165k against this at year end. This is above the level required for operating expenses due it including £50k bounce back loan and additional amounts held for additional emergency funding during ongoing recovery following the COVID pandemic.</p>
Quantify and explain any designations	<p>In addition funds for specific designated events, activities and resources can be held and will be defined within the annual accounts.</p>
Details of any funds materially in deficit (circumstances plus steps to eliminate)	<p>None</p>

Further financial review details (optional information)

<p>Investment Policy</p> <p>The Counties Income and Expenditure is manly for day to day operations and designated developments and as consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.</p> <p>The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.</p>
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Section F

Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)	<p>Ensure structure of County management and operations is in line with National priorities and meets the needs of Scouting within the County.</p>
--	--

Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Mr Richard N Wade	Mr S Elliott
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Position (eg Secretary, Chair)

Chair	Secretary
-------	-----------

Date

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SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2023, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

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- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed *Michelle Griffiths*

Date *9/8/2023*

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	MAAT AATQB
Address:	A2 Patrick Tobin Business Park Bolton Road Wath upon Dearne Rotherham S63 7LL

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

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

	Notes	Designated Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
<u>INCOME AND EXPENDITURE</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
		-	92,295	92,295	67,675
		-	10,000	10,000	44,712
		-	40,596	40,596	25,757
	3	6,230	10,177	16,406	13,127
	4	-	200,992	200,992	146,704
		5,663	-	5,663	34,600
Total incoming resources		11,893	354,059	365,952	332,575
Resources expended					
Costs of generating funds					
	5	-	30,969	30,969	20,537
	6	11,426	369,475	380,900	299,800
	8	-	449	449	359
Total resources expended		11,426	400,893	412,318	320,696
Net incoming/(outgoing) resources		467	(46,834)	(46,365)	11,879
Fund balances at 1 April 2021		165,844	124,242	290,086	278,207
Fund balances at 31 March 2022		166,311	77,408	243,721	290,086

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those included above.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 MARCH 2023

		2023	2022
	Notes	£	£
Tangible fixed assets		192,556	196,141
Current assets			
Stocks	17,233	14,703	
Debtors	82,391	91,179	
Cash at bank and in hand	358,886	403,636	
		<u>458,510</u>	<u>509,518</u>
Creditors: Amounts falling due within one year	(379,569)	(378,169)	
		<u>78,941</u>	131,349
Net current assets		271,498	327,490
Creditors: Amounts falling due after more than one year		(27,778)	(37,404)
Net Assets		<u>243,720</u>	<u>290,086</u>
Income funds			
Designated funds		166,311	165,844
Unrestricted funds		77,408	124,242
Accumulated funds		<u>243,720</u>	<u>290,086</u>

The financial statements on pages 7 to 13 were approved by the Board of Management on and signed on their behalf by:

R Wade
Trustee

F Lampitt
County Treasurer

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost basis and in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

1.2 Incoming resources

Incoming resources are included in the year in which they are receivable. Income received in advance which related to future periods is deferred and will be recognised in the year to which it relates.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and it is reported as part of the expenditure to which it relates.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. After identifying this expenditure there remains costs which are incurred in connection with the governance of the charity. These include management of the charity's assets and compliance with constitutional and statutory requirements (book-keeping, legal and professional fees, costs of management and annual meetings).

1.4 Taxation

The trust is a recognised charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

1.5 Tangible fixed assets

Tangible fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of the fixed assets over their estimated useful lives as shown below:-

Buildings and nature reserve	25 years straight line
Equipment and motor vehicles	4-5 years straight line
Climbing wall	10 years straight line
Internal building expenditure	4-10 years straight line

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies - continued

1.7 Hire purchase and finance lease commitments

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 Funding accounting

Balances are split between unrestricted, restricted and designated funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are subject to specific conditions imposed by the donor.

Designated funds are funds set aside by the trustees towards the costs of specific future events.

1.9 Liability of the members

The liability of the members is limited by guarantee to an amount not exceeding £1 per member.

2 Surplus / (deficit) for the year

	Total 2023 £	Total 2022 £
The surplus / (deficit) for the year is stated after charging:		
Depreciation	18,250	17,122
Auditors' remuneration - Audit fee	-	-
Auditors' remuneration - Non audit services	-	-
	<u>18,250</u>	<u>17,122</u>

3 Investment income

	Unrestricted 2023 £	Designated 2023 £	Total 2023 £	Total 2022 £
Bank interest	141	-	141	124
Rental income	8,558	6,230	14,788	10,720
Other income	1,478	-	1,478	2,283
	<u>10,177</u>	<u>6,230</u>	<u>16,407</u>	<u>13,128</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Incoming resources for charitable activities

Activity	Designated 2023 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
County	-	(183)	-	(183)	30
Hesley Wood Camp		201,175		201,175	146,674
	<u>-</u>	<u>200,992</u>	<u>-</u>	<u>200,992</u>	<u>146,704</u>

5 Analysis of fundraising trading costs

	Staff costs £	Support costs £	Other direct costs £	Total 2023 £	Total 2022 £
Providore	-	-	30,584	30,584	20,537
Bar	-	-	385	385	-
	<u>-</u>	<u>-</u>	<u>30,969</u>	<u>30,969</u>	<u>20,537</u>

6 Analysis of charitable activities costs

	Staff costs £	Support costs £	Other direct costs £	Total 2023 £	Total 2022 £
County	64,437	-	24,323	88,760	72,047
Hesley Wood Camp	105,075	29,054	158,011	292,140	227,753
	<u>169,512</u>	<u>29,054</u>	<u>182,334</u>	<u>380,900</u>	<u>299,800</u>
Total resources expended 2022	<u>112,927</u>	<u>26,294</u>	<u>160,579</u>	<u>299,800</u>	

No staff costs have been allocated to the Providore and Bar activities because these are mainly run by volunteers.

7 Support costs

	County £	Hesley Wood Camp £	Total 2023 £	Total 2022 £
Salaries, wages and national insurance	<u>-</u>	<u>29,054</u>	<u>29,054</u>	<u>26,294</u>

No support costs have been allocated to the Providore and Bar activities

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

8 Governance costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Audit fee	-	-	-	-
Independent examination fee	300	-	300	300
Annual meeting expenses	149	-	149	59
	<u>449</u>	<u>-</u>	<u>449</u>	<u>359</u>

9 Employees remuneration

	2023 £	2022 £
Gross salaries	183,368	130,058
Employers NI	15,198	9,163
Redundancy	-	-
	<u>198,566</u>	<u>139,221</u>

10 Fixed assets

	Buildings £	Motor Vehicles £	Equipment £	Total £
Cost at 1 April 2022	692,460	36,180	131,015	859,655
Additions	5,687	6,833	1,363	13,882
Disposals	-	-	-	-
Cost at 31 March 2023	<u>698,147</u>	<u>43,013</u>	<u>132,378</u>	<u>873,537</u>
Depreciation at 1 April 2022	518,401	15,600	128,730	662,731
Eliminated on disposal	-	-	-	-
Depreciation charge for the year	8,475	8,037	1,738	18,250
Depreciation at 31 March 2023	<u>526,876</u>	<u>23,637</u>	<u>130,468</u>	<u>680,981</u>
Net book value at 31 March 2023	<u>171,271</u>	<u>19,376</u>	<u>1,909</u>	<u>192,556</u>
Net book value at 31 March 2022	<u>174,059</u>	<u>20,580</u>	<u>2,285</u>	<u>196,924</u>

Freehold land and buildings

The gross book value of freehold land and buildings includes £658,709 (2022: £653,022) of depreciable assets.

11 Debtors

	2023 £	2022 £
Operational debtors	65,252	68,916
Prepayments	17,139	22,263
Other debtors	-	-
	<u>82,391</u>	<u>91,179</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Operational creditors	10,061	27,101
Other taxation and social security	6,456	3,688
Accruals	255,894	245,636
Deferred income - Note 14	97,709	92,295
Other creditors - loan re meeting room	-	-
Bounceback loan	9,448	9,448
	<u>379,569</u>	<u>378,169</u>

13 Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bounceback loan	27,778	37,404
	<u>27,778</u>	<u>37,404</u>

14 Deferred income

	2023	2022
	£	£
Balance at 1 April 2022	90,020	89,828
Receivable during the year	97,709	67,867
Income relating to 2023	(90,020)	(90,020)
Balance at 31 March 2023	<u>97,709</u>	<u>67,675</u>

Deferred income relates to county membership subscriptions in respect of future periods

15 Net assets of the Charity's funds

The charity's net assets belong relatively equally to unrestricted funds and designated funds, with £166,311 (2022: £165,844) being set aside as designated funds. The majority of the designated funds can be reallocated to unrestricted funds at the behest of the executive committee in line with the requirements of the charity.

16 Going concern

The trustees have taken into account the impact of COVID-19 on their assessment of going concern. Whilst the impact of Covid 19 has been significant on the activities of the Council for the year ending 31 March 2023, the trustees feel that, due to the measures taken within the year, that the Council is a going concern and will continue to function as such for a minimum period of the next 12 months.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

County	2023		2022	
	£	£	£	£
Income				
Membership Subscriptions	92,295		67,675	
Events	(183)		30	
Jamboree	-		-	
		92,113		67,705
Expenditure				
Salaries	64,437		51,484	
Events	-		-	
Jamboree	-		-	
Meeting room expenses	1,259		1,283	
Depreciation	5,782		5,866	
Training room expenses	1,132		122	
Postage, Stationery & Telephone	8,936		6,818	
Professional fees	-		-	
Commissioners Expenses	3,905		3,193	
Adult Support	318		262	
Regional fund	-		-	
County equipment	-		-	
County conference	58		-	
Gilwell reunion	-		-	
Subscriptions	-		-	
Insurance	400		378	
Bank charges	157		209	
Loan interest	1,376		1,248	
Queen scout awards	-		182	
Service charge from Hesley Wood	1,000		1,000	
		(88,760)		(72,047)
County surplus / (deficit)		3,351		(4,342)
Hesley Wood deficit		(63,124)		(26,844)
		(59,771)		(31,186)
Other expenditure				
Irrecoverable VAT		(12,553)		(14,416)
Other income				
Bank interest	141		124	
Donations and grants	10,000		44,712	
Training income	-		-	
Other income	1,478		2,283	
Rental income	14,788		10,720	
		26,407		57,840
Governance costs		(449)		(359)
Surplus / (deficit) for the year		<u>(46,365)</u>		<u>11,879</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023		2022	
	£	£	£	£
<u>Hesley Wood Camp</u>				
Income				
Camping fees	24,479		6,830	
Hire of buildings	56,355		32,018	
Activities	87,626		87,210	
Events	32,714		20,617	
Miscellaneous income	5,663		34,600	
		206,838		181,273
Expenditure				
Salaries	134,129		87,737	
Maintenance of Property and Equipment	26,658		32,491	
Grant related expenditure	11,426		9,784	
Activities	9,239		13,668	
Event Costs	23,931		13,247	
Activity Crew Expenses	57		31	
Power, Light and Heat	29,921		14,648	
Rates	5,997		4,299	
Sundry Office Expenses	-		-	
Postage, Stationery, Telephone and advertising	3,267		3,836	
Professional Fees	-		-	
Insurance	14,237		13,904	
Staff Expenses and Training	2,748		3,545	
Motor Expenses	2,276		2,302	
Depreciation - buildings	2,693		2,910	
Depreciation - Vehicles and equipment	9,775		8,346	
Bank Charges	1,435		1,609	
Computers and software	2,799		1,980	
Hire Purchase Interest	-		-	
Service Charge to County	(1,000)		(1,000)	
		279,587		213,337
		(72,749)		(32,064)
Providore surplus - (from page 16)		9,617		5,220
Bar surplus - (from page 16)		10		-
Surplus / (Deficit) for the year		(63,124)		(26,844)

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<u>Providore</u>		
Income	40,201	25,757
Expenditure	(30,584)	(20,537)
Surplus	<u>9,617</u>	<u>5,220</u>
<u>Bar</u>		
Income	395	-
Expenditure	(385)	-
Surplus	<u>10</u>	<u>-</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2023, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any respect, the requirements:

- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed *Michelle Griffiths*

Date *9/8/2023*

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	MAAT AATQB
Address:	A2 Patrick Tobin Business Park Bolton Road Wath upon Dearne Rotherham S63 7LL

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 523546

Accounts

Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 1

to end date

3 1 0 3 2 2

Section A

Reference and administration details

Charity name

South Yorkshire County Scout Council

Other names the charity is known by

Registered charity number (if any)

5 2 3 5 4 6

HQ registration number

1 0 0 0 0 1 2 5

Charity's principal address

County Office, Hesley Wood Scout Activity Centre

White Lane

Chapletown, Sheffield

S35 2YH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr R N Wade	Chair	
2	Mr S Alliot	Secretary	
3	Mrs F Lampitt	Treasurer	
4	Mr N McKay		
6	Miss A Derbyshire		to October 2021
5	Ms D Barrow		
7	Ms M Duffield		
8	Mr A Hulse		
14	Ashley Horsley		
11	Mr A McAteer		
9	M. N Leatherland		to October 2021
10	Mr J Thompson		to October 2021
12	Mr P Mercer		
13	Cllr M Khan		
16	Ms V. Kemp		
15	Mr. M Firth		from October 2021
17	Mr. S Daley		from October 2021

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

Type of advisor	Name	Address
None		

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The County is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

a) the induction and training of trustees; b) trustee consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, elected, nominated and co-opted members and meets at least four times per year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- * The maintenance of property;
- * The raising of funds;
- * The administration of County finance;
- * The insurance of persons, property and equipment;
- * County public occasions;
- * Assisting in recruitment and support of adults;
- * Appointing any sub committees that may be required;
- * Appointing County Administrators and Advisors.

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Lack of volunteer and staff Recruitment: The County would amend activities/premises available based on safe staffing levels. Work with Districts to support Groups to continue to operate with safe volunteer levels or temporarily move young people to other Groups (where possible)

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income. The County is primarily reliant upon income from Hesley Wood Scout Activity Centre, subscriptions and fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction, loss or change of senior volunteers. The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction or loss in the number of adults to an unacceptable level then there would have to be a reduction in activities and support given. Consideration could also be given to paying for services and/or working with other Scout Counties. A change in senior volunteers will be supported by increased County Executive Meetings and support from the Regional Commissioner and Regional Teams.

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

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

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

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

Belief - We explore our faiths, beliefs and attitudes.

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

The Scout Method

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

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Supporting Districts and Groups in the delivery of quality programmes through delivery of training session, development opportunities and other support as and when required.

Operating Hesley Wood Scout Activity Centre for the benefit of local and national Scouting.

Provision of County wide activities and events for current and perspective members of Scouting.

Additional details of the objectives and activities (optional information but encouraged as best practice)

Grants are made available to support Scouts and Scouters in need. In particular financial support is given to adults undertaking nationally recognised qualifications (activity and first aid) to enable them to deliver these activities to young people.

Public benefit statement

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

Summary of the main achievements of the charity during the year

Increase in the number of young people accessing Scouting within the County by 13.5% with a total of 6,176

Decrease in the number of adults supporting Scouting within the County by 4.4% with a total of 2079

Delivered Woodbadge training to adults across the County to ensure they can deliver high quality Scouting and meet the needs of young people

Supported District events through provision of County activities and equipment

Further developed resources available at the Hesley Wood Scout Activity Centre to make it more marketable and drive income generation

Continued to provide expertise and support in relation to Activities, International Programmes and Scout Programme through a team of Assistant County Commissioners and County Advisors

Brief statement of the charity's policy on reserves	<p>Reserves Policy</p> <p>The Counties policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the County should hold a sum equivalent to 12 months of minimum running costs, circa £70k</p> <p>The County held reserves of approximately £165k against this at year end. This is above the level required for operating expenses due it including £50k bounce back loan and additional amounts held for additional emergency funding during ongoing recovery following the COVID pandemic.</p>
Quantify and explain any designations	<p>In addition funds for specific designated events, activities and resources can be held and will be defined within the annual accounts.</p>
Details of any funds materially in deficit (circumstances plus steps to eliminate)	<p>None</p>

Further financial review details (optional information)

<p>Investment Policy</p> <p>The Counties Income and Expenditure is manly for day to day operations and designated developments and as consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.</p> <p>The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.</p>
--

Plans for future periods (details of any significant activities planned to achieve them)	<p>Ensure structure of County management and operations is in line with National priorities and meets the needs of Scouting within the County.</p>
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The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Mr Richard N Wade	Mr S Elliott
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Position (eg Secretary, Chair)

Chair	Secretary
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Date

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SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Designated Funds £	Unrestricted Funds £	2022 Total £	2021 Total £
<u>INCOME AND EXPENDITURE</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
		-	67,675	67,675	90,020
		-	44,712	44,712	95,851
		-	25,757	25,757	2,101
	3	6,119	7,008	13,127	11,279
	4	-	146,704	146,704	4,544
		34,600	-	34,600	20,868
Total incoming resources		<u>40,719</u>	<u>291,856</u>	<u>332,575</u>	<u>224,663</u>
Resources expended					
Costs of generating funds					
	5	-	20,537	20,537	1,472
	6	9,784	290,016	299,800	247,222
	8	-	359	359	300
Total resources expended		<u>9,784</u>	<u>310,912</u>	<u>320,696</u>	<u>248,994</u>
Net incoming/(outgoing) resources		30,935	(19,057)	11,879	(24,331)
Fund balances at 1 April 2021		134,909	143,299	278,207	302,538
Fund balances at 31 March 2022		<u>165,844</u>	<u>124,242</u>	<u>290,086</u>	<u>278,207</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those included above.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 MARCH 2022

		2022	2021
	Notes	£	£
Tangible fixed assets		196,141	212,575
Current assets			
Stocks	14,703	14,000	
Debtors	91,179	92,670	
Cash at bank and in hand	403,636	306,257	
	<u>509,518</u>	<u>412,927</u>	
Creditors: Amounts falling due within one year	(378,169)	(296,228)	
	<u>131,349</u>	<u>116,699</u>	
Net current assets		327,490	329,274
Creditors: Amounts falling due after more than one year		(37,404)	(51,067)
Net Assets		<u><u>290,086</u></u>	<u><u>278,207</u></u>
Income funds			
Designated funds		165,844	134,908
Unrestricted funds		124,242	143,299
Accumulated funds		<u><u>290,086</u></u>	<u><u>278,207</u></u>

The financial statements on pages 7 to 13 were approved by the Board of Management on and signed on their behalf by:

R Wade
Trustee

F Lampitt
County Treasurer

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost basis and in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

1.2 Incoming resources

Incoming resources are included in the year in which they are receivable. Income received in advance which related to future periods is deferred and will be recognised in the year to which it relates.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and it is reported as part of the expenditure to which it relates.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. After identifying this expenditure there remains costs which are incurred in connection with the governance of the charity. These include management of the charity's assets and compliance with constitutional and statutory requirements (book-keeping, legal and professional fees, costs of management and annual meetings).

1.4 Taxation

The trust is a recognised charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

1.5 Tangible fixed assets

Tangible fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of the fixed assets over their estimated useful lives as shown below:-

Buildings and nature reserve	25 years straight line
Equipment and motor vehicles	4-5 years straight line
Climbing wall	10 years straight line
Internal building expenditure	4-10 years straight line

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies - continued

1.7 Hire purchase and finance lease commitments

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 Funding accounting

Balances are split between unrestricted, restricted and designated funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are subject to specific conditions imposed by the donor.

Designated funds are funds set aside by the trustees towards the costs of specific future events.

1.9 Liability of the members

The liability of the members is limited by guarantee to an amount not exceeding £1 per member.

2 Surplus / (deficit) for the year

	Total 2022 £	Total 2021 £
The surplus / (deficit) for the year is stated after charging:		
Depreciation	17,122	17,032
Auditors' remuneration - Audit fee	-	-
Auditors' remuneration - Non audit services	-	-
	<u>17,122</u>	<u>17,032</u>

3 Investment income

	Unrestricted 2022 £	Designated 2022 £	Total 2022 £	Total 2021 £
Bank interest	124	-	124	566
Rental income	4,601	6,119	10,720	10,713
Other income	2,283	-	2,283	-
	<u>7,008</u>	<u>6,119</u>	<u>13,128</u>	<u>11,279</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

4 Incoming resources for charitable activities

Activity	Designated 2022 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
County	-	30	-	30	-
Hesley Wood Camp		146,674		146,674	4,544
	<u>-</u>	<u>146,704</u>	<u>-</u>	<u>146,704</u>	<u>4,544</u>

5 Analysis of fundraising trading costs

	Staff costs £	Support costs £	Other direct costs £	Total 2021 £	Total 2020 £
Providore	-	-	20,537	20,537	1,472
Bar	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>20,537</u>	<u>20,537</u>	<u>1,472</u>

6 Analysis of charitable activities costs

	Staff costs £	Support costs £	Other direct costs £	Total 2022 £	Total 2021 £
County	51,484	-	20,562	72,047	72,135
Hesley Wood Camp	61,443	26,294	140,017	227,753	175,087
	<u>112,927</u>	<u>26,294</u>	<u>160,579</u>	<u>299,800</u>	<u>247,222</u>
Total resources expended 2021	<u>104,112</u>	<u>17,475</u>	<u>125,635</u>	<u>247,222</u>	

No staff costs have been allocated to the Providore and Bar activities because these are mainly run by volunteers.

7 Support costs

	County £	Hesley Wood Camp £	Total 2022 £	Total 2021 £
Salaries, wages and national insurance	<u>-</u>	<u>26,294</u>	<u>26,294</u>	<u>17,475</u>

No support costs have been allocated to the Providore and Bar activities

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

8 Governance costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Audit fee	-	-	-	-
Independent examination fee	300	-	300	300
Annual meeting expenses	59	-	59	354
	<u>359</u>	<u>-</u>	<u>359</u>	<u>654</u>

9 Employees remuneration

	2022 £	2021 £
Gross salaries	130,058	106,080
Employers NI	9,163	5,632
Redundancy	-	-
	<u>139,221</u>	<u>111,712</u>

10 Fixed assets

	Buildings £	Motor Vehicles £	Equipment £	Total £
Cost at 1 April 2021	692,460	36,180	130,327	858,967
Additions	-	-	688	688
Disposals	-	-	-	-
Cost at 31 March 2022	<u>692,460</u>	<u>36,180</u>	<u>131,015</u>	<u>859,655</u>
Depreciation at 1 April 2021	509,625	8,652	127,333	646,392
Eliminated on disposal	-	-	-	-
Depreciation charge for the year	8,776	6,948	1,398	17,122
Depreciation at 31 March 2022	<u>518,401</u>	<u>15,600</u>	<u>128,731</u>	<u>663,514</u>
Net book value at 31 March 2022	<u>174,059</u>	<u>20,580</u>	<u>2,284</u>	<u>196,141</u>
Net book value at 31 March 2021	<u>182,835</u>	<u>27,528</u>	<u>2,994</u>	<u>212,575</u>

Freehold land and buildings

The gross book value of freehold land and buildings includes £653,022 (2021: £653,022) of depreciable assets.

11 Debtors

	2022 £	2021 £
Operational debtors	68,916	87,483
Prepayments	22,263	4,974
Other debtors	-	212
	<u>91,179</u>	<u>92,670</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

12 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Operational creditors	27,101	25,356
Other taxation and social security	3,688	(881)
Accruals	245,636	197,911
Deferred income - Note 14	92,295	67,675
Other creditors - loan re meeting room	-	2,000
Bounceback loan	9,448	4,167
	<u>378,169</u>	<u>296,228</u>

13 Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bounceback loan	37,404	45,833
Other creditors - loan re meeting room	-	5,234
	<u>37,404</u>	<u>51,067</u>

14 Deferred income

	2021	2020
	£	£
Balance at 1 April 2020	89,828	89,637
Receivable during the year	67,867	93,489
Income relating to 2021	(90,020)	(93,298)
Balance at 31 March 2021	<u>67,675</u>	<u>89,828</u>

Deferred income relates to county membership subscriptions in respect of future periods

15 Net assets of the Charity's funds

The charity's net assets belong relatively equally to unrestricted funds and designated funds, with £165,844 (2021: £134,909) being set aside as designated funds. The majority of the designated funds can be reallocated to unrestricted funds at the behest of the executive committee in line with the requirements of the charity.

16 Going concern

During the year the Charity has generated a small surplus and since the year end has continued to carefully monitor its expenditure, keeping it in line with income. Forecasts have been prepared which take into account the current level of activities. On the basis of these forecasts and the existing level of reserves, the Trustees are satisfied that the Charity can continue to meet its debts as they fall due for at least the 12 month period following the approval of the accounts. Accordingly these accounts have been prepared on the going concern basis.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

<u>County</u>	2022	2021
	£	£
Income		
Membership Subscriptions	67,675	90,020
Events	30	-
Jamboree	-	-
	<u>67,705</u>	<u>90,020</u>
Expenditure		
Salaries	51,484	55,184
Events	-	-
Jamboree	-	-
Meeting room expenses	1,283	728
Depreciation	5,866	-
Training room expenses	122	-
Postage, Stationery & Telephone	6,818	5,219
Professional fees	-	-
Commissioners Expenses	3,193	3,980
Adult Support	262	-
Regional fund	-	-
County equipment	-	-
County conference	-	-
Gilwell reunion	-	-
Subscriptions	-	-
Insurance	378	340
Bank charges	209	171
Loan interest	1,248	2,637
Queen scout awards	182	-
Service charge from Hesley Wood	1,000	1,000
	<u>(72,047)</u>	<u>(69,259)</u>
County surplus / (deficit)	<u>(4,342)</u>	<u>20,761</u>
Hesley Wood deficit	<u>(26,844)</u>	<u>(137,046)</u>
	<u>(31,186)</u>	<u>(116,285)</u>
Other expenditure		
Irrecoverable VAT	(14,416)	(14,876)
Other income		
Bank interest	124	566
Donations and grants	44,712	95,851
Training income	-	-
Other income	2,283	-
Rental income	10,720	10,713
	<u>57,840</u>	<u>107,130</u>
Governance costs	(359)	(300)
Surplus / (deficit) for the year	<u><u>11,879</u></u>	<u><u>(24,331)</u></u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
<u>Hesley Wood Camp</u>				
Income				
Camping fees	6,830		1,290	
Hire of buildings	32,018		1,200	
Activities	87,210		2,271	
Events	20,617		(217)	
Miscellaneous income	34,600		20,868	
	<u> </u>	181,273	<u> </u>	25,412
Expenditure				
Salaries	87,737		66,403	
Maintenance of Property and Equipment	32,491		28,600	
Grant related expenditure	9,784		13,289	
Activities	13,668		1,926	
Event Costs	13,247		-	
Activity Crew Expenses	31		-	
Power, Light and Heat	14,648		10,547	
Rates	4,299		3,906	
Sundry Office Expenses	-		-	
Postage, Stationery, Telephone and advertising	3,836		3,378	
Professional Fees	-		-	
Insurance	13,904		14,185	
Staff Expenses and Training	3,545		900	
Motor Expenses	2,302		1,214	
Depreciation - buildings	2,910		8,776	
Depreciation - Vehicles and equipment	8,346		8,256	
Bank Charges	1,609		849	
Computers and software	1,980		1,858	
Hire Purchase Interest	-		-	
Service Charge to County	(1,000)		(1,000)	
	<u> </u>	213,337	<u> </u>	163,087
		<u>(32,064)</u>		<u>(137,675)</u>
Providore surplus - (from page 16)		5,220		425
Bar surplus - (from page 16)		-		204
Surplus / (Deficit) for the year		<u><u>(26,844)</u></u>		<u><u>(137,046)</u></u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
<u>Providore</u>		
Income	25,757	1,897
Expenditure	(20,537)	(1,472)
Surplus	<u>5,220</u>	<u>425</u>
<u>Bar</u>		
Income	-	204
Expenditure	-	-
Surplus	<u>-</u>	<u>204</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2022, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any respect, the requirements:

- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed



Date

31.08.2022

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	AATQB MAAT
Address:	c/o A2 Patrick Tobin Business Park Bolton Road Wath upon Dearne Rotherham S63 7LL

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 523546

Accounts

Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 0

to end date

3 1 0 3 2 1

Section A

Reference and administration details

Charity name

South Yorkshire County Scout Council

Other names the charity is known by

Registered charity number (if any)

5 2 3 5 4 6

HQ registration number

1 0 0 0 0 1 2 5

Charity's principal address

County Office, Hesley Wood Scout Activity Centre

White Lane

Chapletown, Sheffield

S35 2YH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr R N Wade	Chair	
2	Mr S Alliott	Secretary	
3	Mrs F Lampitt	Treasurer	
4	Dr N McKay		
5	Ms D Barrow		
6	Ms M Duffield		
7	Mr A Hulse		
8	M. N Leatherland		
9	Mr A McAteer		
10	Mr P Mercer		
12	Cllr M Khan		
13	Ashley Horsley		
14	Mr. J Thompson		
14	Mr D. Hoar		to November 2020
	Miss A Derbyshire		
15	Ms V. Kemp		from November 2020

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

Type of advisor	Name	Address
None		

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The County is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

a) the induction and training of trustees; b) trustee consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, elected, nominated and co-opted members and meets at least four times per year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- * The maintenance of property;
- * The raising of funds;
- * The administration of County finance;
- * The insurance of persons, property and equipment;
- * County public occasions;
- * Assisting in recruitment and support of adults;
- * Appointing any sub committees that may be required;
- * Appointing County Administrators and Advisors.

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The County would request the use of buildings, property and equipment from Scout Districts and Groups within the County and neighbouring Scout Counties and organisations. The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income. The County is primarily reliant upon income from Hesley Wood Scout Activity Centre, subscriptions and fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction, loss or change of senior volunteers. The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction or loss in the number of adults to an unacceptable level then there would have to be a reduction in activities and support given. Consideration could also be given to paying for services and/or working with other Scout Counties. A change in senior volunteers will be supported by increased County Executive Meetings and support from the Regional Commissioner and Regional Teams.

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

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

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

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

Belief - We explore our faiths, beliefs and attitudes.

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

The Scout Method

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

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Supporting Districts and Groups in the delivery of quality programmes through delivery of training session, development opportunities and other support as and when required.

Operating Hesley Wood Scout Activity Centre for the benefit of local and national Scouting.

Provision of County wide activities and events for current and perspective members of Scouting.

Additional details of the objectives and activities (optional information but encouraged as best practice)

Grants are made available to support Scouts and Scouters in need. In particular financial support is given to adults undertaking nationally recognised qualifications (activity and first aid) to enable them to deliver these activities to young people.

Public benefit statement

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

Section D**Achievements and performance**

Summary of the main achievements of the charity during the year

Decrease in the number of young people accessing Scouting within the County by 24.1% with a total of 5,441

Decrease in the number of adults supporting Scouting within the County by 10.0% with a total of 2167

Delivered Woodbadge training to adults across the County to ensure they can deliver high quality Scouting and meet the needs of young people

Supported District events through provision of County activities and equipment

Further developed resources available at the Hesley Wood Scout Activity Centre to make it more marketable and drive income generation

Continued to provide expertise and support in relation to Activities, International Programmes and Scout Programme through a team of Assistant County Commissioners and County Advisors

Section E**Financial Review**

Brief statement of the charity's policy on reserves

Reserves Policy

The Counties policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that it should hold a sum equivalent to 12 months running costs, circa £70,000 based on the year to end March 2020.

The County reserves held are £242,421 at year end. These are being held to work towards the future development of the Hesley Wood Scout Activity Centre.

Quantify and explain any designations

In addition funds for specific designated events, activities and resources can be held and will be defined within the annual accounts.

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

None

Further financial review details (optional information)

Investment Policy

The Counties Income and Expenditure is mainly for day to day operations and designated developments and as consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Ensure structure of County management and operations is in line with National priorities and meets the needs of Scouting within the County.

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Mr Richard N Wade Mr S Allott

Position (eg Secretary, Chair)

Chair Secretary

Date

2 0 1 0 2 1

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Designated Funds £	Unrestricted Funds £	2021 Total £	2020 Total £
<u>INCOME AND EXPENDITURE</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
		-	90,020	90,020	93,489
		-	95,851	95,851	15
		-	2,101	2,101	36,477
	3	7,348	3,931	11,279	10,947
	4	-	4,544	4,544	409,172
		20,868	-	20,868	84,196
Total incoming resources		28,216	196,447	224,663	634,296
Resources expended					
Costs of generating funds					
	5	-	1,472	1,472	22,948
	6	13,289	233,933	247,222	531,656
	8	-	300	300	600
Total resources expended		13,289	235,705	248,994	555,204
Net incoming/(outgoing) resources		14,927	(39,258)	(24,331)	79,092
Fund balances at 1 April 2020		119,981	182,556	302,537	223,445
Fund balances at 31 March 2021		134,908	143,299	278,207	302,537

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those included above.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 MARCH 2021

	2021	2020
Notes	£	£
Tangible fixed assets	196,694	216,617
Current assets		
Stocks	14,000	14,200
Debtors	92,670	105,373
Cash at bank and in hand	306,257	290,506
	<u>412,927</u>	<u>410,079</u>
Creditors: Amounts falling due within one year	(280,347)	(322,159)
	<u>132,581</u>	87,920
Net current assets	329,274	304,537
Creditors: Amounts falling due after more than one year	(51,067)	(2,000)
Net Assets	<u><u>278,207</u></u>	<u><u>302,537</u></u>
Income funds		
Designated funds	134,908	119,981
Unrestricted funds	143,299	182,556
Accumulated funds	<u><u>278,207</u></u>	<u><u>302,537</u></u>

The financial statements on pages 7 to 13 were approved by the Board of Management on and signed on their behalf by:

R Wade
Trustee

F Lampitt
County Treasurer



SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost basis and in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

1.2 Incoming resources

Incoming resources are included in the year in which they are receivable. Income received in advance which related to future periods is deferred and will be recognised in the year to which it relates.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and it is reported as part of the expenditure to which it relates.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. After identifying this expenditure there remains costs which are incurred in connection with the governance of the charity. These include management of the charity's assets and compliance with constitutional and statutory requirements (book-keeping, legal and professional fees, costs of management and annual meetings).

1.4 Taxation

The trust is a recognised charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

1.5 Tangible fixed assets

Tangible fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of the fixed assets over their estimated useful lives as shown below:-

Buildings and nature reserve	25 years straight line
Equipment and motor vehicles	4-5 years straight line
Climbing wall	10 years straight line
Internal building expenditure	4-10 years straight line

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies - continued

1.7 Hire purchase and finance lease commitments

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 Funding accounting

Balances are split between unrestricted, restricted and designated funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are subject to specific conditions imposed by the donor.

Designated funds are funds set aside by the trustees towards the costs of specific future events.

1.9 Liability of the members

The liability of the members is limited by guarantee to an amount not exceeding £1 per member.

2 Surplus / (deficit) for the year

	Total 2021 £	Total 2020 £
The surplus / (deficit) for the year is stated after charging:		
Depreciation	17,032	19,883
Auditors' remuneration - Audit fee	-	-
Auditors' remuneration - Non audit services	-	-
	<u> </u>	<u> </u>

3 Investment income

	Unrestricted 2021 £	Designated 2021 £	Total 2021 £	Total 2020 £
Bank interest	566	-	566	651
Rental income	4,636	6,077	10,713	10,246
Other income	-	-	-	50
	<u>5,202</u>	<u>6,077</u>	<u>11,279</u>	<u>10,947</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

4 Incoming resources for charitable activities

Activity	Designated 2021 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
County	-	-	-	-	238,188
Hesley Wood Camp	-	4,544	-	4,544	170,984
	<u>-</u>	<u>4,544</u>	<u>-</u>	<u>4,544</u>	<u>409,172</u>

5 Analysis of fundraising trading costs

	Staff costs £	Support costs £	Other direct costs £	Total 2021 £	Total 2020 £
Providore	-	-	1,472	1,472	19,378
Bar	-	-	-	-	3,570
	<u>-</u>	<u>-</u>	<u>1,472</u>	<u>1,472</u>	<u>22,948</u>

6 Analysis of charitable activities costs

	Staff costs £	Support costs £	Other direct costs £	Total 2021 £	Total 2020 £
County	55,184	-	16,951	72,135	157,038
Hesley Wood Camp	48,928	17,475	108,684	175,087	201,040
	<u>104,112</u>	<u>17,475</u>	<u>125,635</u>	<u>247,222</u>	<u>358,078</u>
Total resources expended 2020	<u>95,752</u>	<u>27,298</u>	<u>408,606</u>	<u>531,656</u>	

No staff costs have been allocated to the Providore and Bar activities because these are mainly run by volunteers.

7 Support costs

	County £	Hesley Wood Camp £	Total 2021 £	Total 2020 £
Salaries, wages and national insurance	<u>-</u>	<u>17,475</u>	<u>17,475</u>	<u>29,457</u>

No support costs have been allocated to the Providore and Bar activities

8 Governance costs

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Audit fee	-	-	-	-
Independent examination fee	300	-	300	300
Annual meeting expenses	-	-	-	354
	<u>300</u>	<u>-</u>	<u>300</u>	<u>654</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

9 Employees remuneration

	2021 £	2020 £
Gross salaries	113,408	106,080
Employers NI	8,179	5,632
Redundancy	-	-
	<u>121,587</u>	<u>111,712</u>

10 Fixed assets

	Buildings £	Motor vehicles £	Equipment £	Total £
Cost at 1 April 2019	692,460	17,230	128,878	838,568
Additions	-	13,200	1,449	14,649
Disposals	-	5,750	-	5,750
Cost at 31 March 2021	<u>692,460</u>	<u>36,180</u>	<u>130,327</u>	<u>858,967</u>
Depreciation at 1 April 2020	500,849	4,866	124,014	646,392
Eliminated on disposal	-	(1,150)	-	(1,150)
Depreciation charge for the year	8,776	4,936	3,320	17,032
Depreciation at 31 March 2021	<u>509,625</u>	<u>8,652</u>	<u>127,334</u>	<u>662,274</u>
Net book value at 31 March 2021	<u>182,835</u>	<u>27,528</u>	<u>2,994</u>	<u>196,694</u>
Net book value at 31 March 2020	<u>191,611</u>	<u>12,364</u>	<u>4,864</u>	<u>192,176</u>

Freehold land and buildings

The gross book value of freehold land and buildings includes £653,022 (2020: £653,022) of depreciable assets.

11 Debtors

	2021 £	2020 £
Operational debtors	87,483	94,777
Prepayments	4,974	10,378
Other debtors	212	219
	<u>92,670</u>	<u>105,374</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

12 Creditors: Amounts falling due within one year

	2021 £	2020 £
Operational creditors	9,475	25,613
Other taxation and social security	(881)	(3,162)
Accruals	197,911	207,881
Deferred income - Note 14	67,675	89,828
Other creditors - loan re meeting room	2,000	2,000
Bounceback loan	4,167	-
	<u>280,347</u>	<u>322,160</u>

13 Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bounceback loan	45,833	
Other creditors - loan re meeting room	5,234	2,000
	<u>51,067</u>	<u>2,000</u>

14 Deferred income

	2021 £	2020 £
Balance at 1 April 2020	89,828	89,637
Receivable during the year	67,867	93,489
Income relating to 2021	(90,020)	(93,298)
Balance at 31 March 2021	<u>67,675</u>	<u>89,828</u>

Deferred income relates to county membership subscriptions in respect of future periods

15 Net assets of the Charity's funds

The charity's net assets belong relatively equally to unrestricted funds and designated funds, with £134,908 (2020: £119,981) being set aside as designated funds. The majority of the designated funds can be reallocated to unrestricted funds at the behest of the executive committee in line with the requirements of the charity.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

<u>County</u>	2021	2020
	£	£
Income		
Membership Subscriptions	90,020	93,489
Events	-	37,212
Jamboree	-	200,976
	<u>90,020</u>	<u>331,677</u>
Expenditure		
Salaries	55,184	45,355
Events	-	36,179
Jamboree	-	187,286
Meeting room expenses	728	2,038
Depreciation	-	683
Training room expenses	-	8,732
Postage, Stationery & Telephone	5,219	1,250
Professional fees	-	4,344
Commissioners Expenses	3,980	2,543
Adult Support	-	500
Regional fund	-	920
County equipment	-	-
County conference	-	541
Gilwell reunion	-	-
Subscriptions	-	300
Insurance	340	212
Bank charges	171	420
Loan interest	2,637	1,313
Queen scout awards	-	1,000
Service charge from Hesley Wood	1,000	-
	<u>(69,259)</u>	<u>(293,616)</u>
County surplus / (deficit)	<u>20,761</u>	<u>38,061</u>
Hesley Wood deficit	<u>(137,046)</u>	<u>45,323</u>
	<u>(116,285)</u>	<u>83,384</u>
Other expenditure		
Irrecoverable VAT	(12,347)	(14,876)
Other income		
Bank interest	566	651
Donations and grants	95,851	15
Training income	-	223
Other income	-	50
Rental income	10,713	10,246
	<u>107,130</u>	<u>11,185</u>
Governance costs	(300)	(600)
Surplus / (deficit) for the year	<u><u>(21,802)</u></u>	<u><u>79,093</u></u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	2021		2020
	£	£	£
<u>Hesley Wood Camp</u>			
Income			
Camping fees	1,290		27,314
Hire of buildings	1,200		54,983
Activities	2,271		63,526
Events	(217)		25,161
Miscellaneous income	20,868		84,196
	<u> </u>	25,412	<u> </u>
			255,180
Expenditure			
Salaries	66,403		77,695
Maintenance of Property and Equipment	28,600		42,502
Grant related expenditure	13,289		
Activities	1,926		10,470
Event Costs	-		16,511
Activity Crew Expenses	-		1,126
Power, Light and Heat	10,547		16,010
Rates	3,906		9,423
Sundry Office Expenses	-		-
Postage, Stationery, Telephone and advertising	3,378		4,479
Professional Fees	-		-
Insurance	14,185		12,272
Staff Expenses and Training	900		3,553
Motor Expenses	1,214		1,378
Depreciation - buildings	8,776		16,258
Depreciation - Vehicles and equipment	8,256		8,859
Bank Charges	849		1,643
Computers and software	1,858		1,986
Hire Purchase Interest	-		-
Service Charge to County	(1,000)		(1,000)
	<u> </u>	163,087	<u> </u>
		<u>(137,675)</u>	<u> </u>
			223,164
			<u> </u>
			32,016
Providore surplus - (from page 16)		425	10,863
Bar surplus - (from page 16)		204	2,444
Surplus / (Deficit) for the year		<u><u>(137,046)</u></u>	<u><u>45,323</u></u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	2019	2019
	£	£
<u>Providore</u>		
Income	1,897	30,241
Expenditure	(1,472)	(19,378)
Surplus	<u>425</u>	<u>10,863</u>
<u>Bar</u>		
Income	204	6,013
Expenditure	-	(3,570)
Surplus	<u>204</u>	<u>2,443</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2021, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

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- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed



Date

07.10.21

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	FFA FIPA MAAT AATQB
Address:	A2 Patrick Tobin Business Park Bolton Road Wath upon Dearne Rotherham S63 7LL