

# NORTH YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 524708

## Details

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Other names	NORTH RIDING COUNTY SCOUT COUNCIL, NYCSC
Status	Registered
Legal form	Other
Registered	1961-01-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
North Yorkshire Scouts  
County HQ  
43B Market Place  
Thirsk  
North Yorkshire  
YO7 1HA

**Phone** 0000000000000

**Email** [hello@nys.org.uk](mailto:hello@nys.org.uk)

**Website** [www.nyscouts.org.uk](http://www.nyscouts.org.uk)

## Activities

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**Objects:** THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** To support over 6300 young people and 2200 adult volunteers in England's largest geographical county to learn vital skills for life through adventure and the great outdoors.

## Classification

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- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** NORTH YORKSHIRE
- City Of York
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£916,320	£967,830	£771,273	4
2024-03-31	£501,064	£453,916	£822,783	4
2023-03-31	£324,455	£200,583	-	-
2022-03-31	£156,009	£179,832	-	-
2021-03-31	£114,236	£112,657	-	-

## Trustees

Name	Role	Appointed
<b>Hannah-Jo Eustace</b>	Chair	2024-09-16
Cameron Taylor Sykes		2024-09-16
Jack James Turton		2026-03-05
Karsten Uwe Hartmann		2022-09-05
Lindsay Susan Sykes		2023-09-26
Luke Martin		2024-09-16
Max Butler		2021-07-15
Sharon Dawson		2024-09-16
Stephen Anthony Hall		2022-09-05
Thomas Mann		2024-09-16

**NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 524708

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# Accounts

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**Scouts**



North Yorkshire



# North Yorkshire Scouts

## Annual Report & Accounts

1st April 2024 - 31st March 2025

North Yorkshire County Scout Council  
Registered Charity: 524708

# County Chair

After last year's AGM, the Chairship baton passed to myself from Lars Kramm, whose leadership left a lasting mark on our County. These were big shoes to fill, and I remain deeply grateful to Lars for the strong governance footing he provided which ensured that we were well-positioned to continue growing and thriving. It's a privilege to build on that foundation and carry this ethos forward.



**Hannah Eustace**  
*County Chair*

Financially, as a Board of Trustees we've remained focused on ensuring that our resources are used wisely. Supported by our Finance sub-committee, every decision has been guided by our commitment to deliver meaningful experiences for young people. I'd also like to extend my sincere thanks to Luke for his service as Treasurer and while we wish him all the best in his next chapter, we thank him for continuing to act as Treasurer to ensure continuity while we seek a permanent successor. Looking ahead, we are continuing to bring rigor to our County governance and plan to establish two new sub-committees, ensuring safety is the heartbeat of the County. We will also strengthen and improve our estate with a new property sub-committee. We remain firmly aligned with our charitable aims and the long-term sustainability of Scouting in our County

Thank you to everyone who has played a part in our journey this year, we couldn't have done this without you. Your commitment, energy, and belief in the power of Scouting is inspiring. I am looking forward to the year ahead where we can work together to make a real difference to prepare young people with skills for life, to foster adventure and friendship



# County Lead Volunteer

The world around us is ever-changing. The young people in our communities are now facing challenges including increased social division, disrupted education, the cost of living, and the threat of modern technologies affecting everything from employment opportunities, to mental health. The Scout Experience Survey run by Scout HQ shows year after year, the positive impact Scouting has on young people's happiness, health and future prospects. So now, more than ever, Scouting is absolutely paramount, and continues to be a force for good for both our young people and our local communities.



**Max Butler**  
*County Lead Volunteer*

North Yorkshire Scouts is now bigger than it has ever been, with 8,727 young people and adult volunteers participating in Scouting, across 3,300 square miles of England's largest county! For the second year in a row, Explorer Scouts has been our biggest area of growth, as more Scout Groups opened partnered Explorer Scout Units. Growth remains a strong focus of our County Team priorities, as we all know that Scouting adds significant value to the lives of everyone that gets the opportunity to take part.

Throughout 2024/25 we undertook a huge range of activities to support young people in their Scouting adventures; some of these are loud and visible to our young people and their families, such as our inaugural Larkin International Jamboree. Others may be less visible to our young people, but are nonetheless absolutely critical to supporting our volunteers who are running weekly section nights and providing opportunities for adventure.





Several years ago, we came up with the ambitious plan to organise a major event that Squirrels through Explorers could enjoy together, whilst also celebrating the incredible location we all live in. I had the pleasure of spending nearly three weeks at Larkin, alongside one of the most dedicated teams I have ever volunteered with. As a brand-new event, we did face some challenges, but it paid off for the 4,000 young people that joined us for a week of fun, friendship, and adventure. I acknowledge that for some of our event volunteers, it was a tough few weeks on site at times. But I know that every single person who volunteered at the event also helped offer advice and ideas on what could be improved for the next Larkin. For me this is a testament to the passionate way our teams volunteer, not looking for the negatives, instead always finding the positives and striving to improve. That's why we have made the commitment to deliver Larkin again in 2028 - bigger, better, and more streamlined for our young people and volunteers.

Other activities of the County Team are more invisible for our young people, but are nonetheless absolutely critical to help support the incredible volunteers who are running weekly section nights within Groups. This includes providing training support, kit and programme equipment, celebrating the work our adult volunteers do and ensuring they feel valued, and, especially in 2024/25, making big reforms to the structure of Scouting to modernise our organisation.

As well as supporting Growth Projects all over North Yorkshire, we are also working hard on targeted projects in our coastal communities of Filey and Whitby, where we are helping to ensure more young people from socially deprived communities get the opportunity to take part in Scouting. Throughout the last 12 months, we also took on the ambitious task of modernising our County Store, to improve the safety for volunteers who use the space. These volunteers maintain our incredible catalogue of kit which is used for events and programme delivery for young people in our County and beyond.

The Scouts UK Transformation Programme also introduced a new way to volunteer, to help us recruit and retain volunteers, and to make it easier for us to concentrate on delivering incredible opportunities for our young people. It would be naive of me to not acknowledge the challenges this brought with it, as any major change programme might, and particularly one as big as this! I do know it hasn't been easy, especially for those who have administrative responsibilities within the Groups and Districts, and those who had to navigate Scout HQ's rollout of the new Membership System. Within the County Team, we have been embracing teams-based volunteering, and are finding the new ways are a significant benefit to our volunteers.

Finally, we ended this annual report's period in March 2025 with our second Celebration of Volunteer Achievement event in York. We had over 200 volunteers and families pack out the Tempest Anderson Hall, recognising all those who have gone above and beyond for their Scout Group, District, or our County. We heard some incredible stories of the individual successes, and I look forward to celebrating many more achievements at our next County Awards night in 2026.

I truly can't thank you all enough. You make me very proud to lead this incredible Scout County and I look forward to another successful year into 2025/26.



# Census

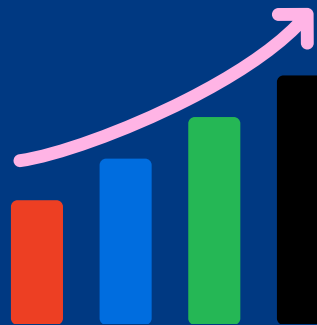
We're so proud that we grew by over 200 members in 2024/5, continuing our trend of steady growth over the past four years.

We know this is because of all the great work our volunteers are putting in to make sure Scouting is fun, accessible, and inclusive for every young person.

**101 more adult  
volunteers  
joined North  
Yorkshire  
Scouts in  
2024-25**



**1.6 % growth in  
young people  
since 2024**



That's over  
100  
new young  
people in  
Scouts!

**390 Squirrels**

**1802 SCOUTS**

**1640 BEAVERS**

**683 EXPLORERS**

**2049 cubs**

**84 network**

# County Youth Lead

As I reach the age of 25, I now fall within the 25 plus category on OSM, and with that comes a natural moment of transition. After several incredible years serving in youth leadership roles across North Yorkshire Scouts, it is time for me to step away from my position within the youth team.

It is hard to put into words what the last six to seven years have meant to me. From my early days as Deputy County Youth Commissioner, through my time as County Youth Commissioner, and most recently as County Youth Lead, I have had the privilege of working alongside some of the most passionate, dedicated, and inspiring volunteers and young people in the movement. Each role has brought new challenges, new friendships, and countless opportunities to grow both personally and professionally.

**James Porter**  
*County Youth Lead*

One of the most rewarding aspects of my journey has been helping to connect North Yorkshire Scouts with the wider UK through the Youth Leadership Network. Whether it was collaborating with other counties, sharing best practices, or simply amplifying the voices of young people across our region, I have always felt proud to represent our county on a national stage. Being part of the County Trustee Board has also been a highlight. It has given me a deeper understanding of the governance and strategic direction of Scouting, and I have valued every opportunity to contribute to those conversations.



This past year has been particularly special. Leading the youth contingent to the Speak Up, Spark Change events was a real privilege. Seeing our young people engage with confidence, creativity, and passion reminded me why youth empowerment is at the heart of everything we do. Representing North Yorkshire at the national conference was another proud moment, and it was inspiring to see how our county continues to lead the way in championing youth led initiatives.

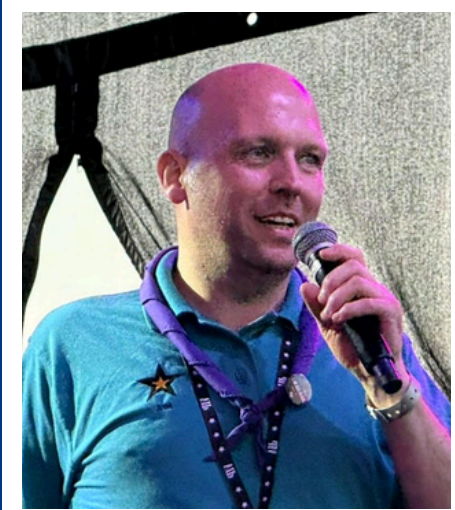
I have also been thrilled to witness a growing trend of 18 to 25 year olds stepping into senior leadership roles, particularly within our events and international experiences. Their energy, ideas, and commitment are shaping the future of Scouting in North Yorkshire.

As I now take a sabbatical from both my legal and Scouting careers to work and ski in the French Alps for a few months, I do so with immense gratitude. This break will allow me to recharge, reflect, and prepare for the next chapter, starting my solicitor's training contract next summer. But rest assured, this is not goodbye. I fully intend to return to Scouting in a new capacity and continue supporting the county and the incredible work we do together.

Thank you to everyone who has supported me, challenged me, and welcomed me over the years. North Yorkshire Scouts has been a second home, and I am proud of everything we have achieved together. I look forward to returning soon, refreshed, reenergised, and ready to contribute once again.



# County Programme Team



**Neil Underwood**

*Programme Team Leader*

Our County Programme Team has delivered another great year of opportunities for our young members across Land, Water, Events Delivery, and Events Support. I would like to thank the Watson Scout Centre Team for everything they have done too, as they leave the Programme Team to take up a place in our County Support Team.

This year we welcomed James Stephenson into the role of our Water Programme Team and Ellerton Scout Activity Centre. I would also like to take this opportunity to thank David Wilkinson for doing such a sterling job of leading this team for many years.

Our Water Team not only gave up a week of summer to run our offsite Water Zone for Larkin, but they still planned their usual season of brilliant water programme at Ellerton, as well as huge bellboating events in York and Boroughbridge! We have also purchased new craft and equipment that not only helped us deliver Larkin, but that will be an asset for the whole county for many years to come.

We also invited Barry Moses to join the Programme Team, as our Land Programme Team Leader. Barry brings with him a wealth of experience and knowledge that will be a huge asset to our County. A huge thanks to Steve Hall, for everything he has done to lead the Land Programme Team for the last 18 years. Barry is looking ahead to building a refreshed team of coordinators to support cycling, target sports, climbing, and much more!

Despite most of the team taking on a significant role as part of the Larkin Team, our Events Delivery Team still managed to squeeze in Escape for our Explorers at the end of the year. As we look to the next 12 months of events, the Team have already come together to start to plan, organise, and deliver Squirrel Storybook Day, Damboree, CubJam, Ignite, and Escape - all of which are bigger than ever before too! Not to mention all the admin and logistical support the team gave to making our Celebration of Volunteer Achievement event successful as well!

The Event Support team not only spent the year rebuilding most of our County Store, they still managed to support many Group Camps, District Activities, and County Events (including Larkin!) as well as hiring out our equipment to third parties to raise funds for improving our assets. We would also like to thank our friends at the Original Mountain Marathon, whose charitable support to the Events Support Team continues to be integral to how we operate.



The Water Team had a fantastic year, delivering activities to young people from across the County, from Squirrels on SUPS to bell-boats at Boroughbridge.

### Equipment

- 1 x new mega SUP purchased to support the program and enable us to produce a safe program to introduce Squirrels on the water.
- 2 x new kayaks on a rolling program to replace our 20-year-old ones.
- 6 new open canoes
- Downsized some our existing old unused/ unfit for purpose kayaks by donating them to Doncaster Wildlife Park for the polar bears to play with.

### Programme

The water team supported Larkin and were able to produce a successful water programme, providing an experience on the water for 140 young people a day. Working closely with the Wykeham Lakes team, we built a good relationship.

We introduced water sports with our 5-week bell boat program at Boroughbridge, where we put in the region of 350 young people from Cubs to Explorers and Guides on the water.

- Provide a full program of Sailing and Paddle sport Skills training.
- Provide 'Come And Try It' multi-activity days for Beavers, Cubs and Scouts.
- Provide training and support for a Silver DofE expedition using open canoes.
- Issued over 40 Paddle UK Start Award certificates.
- Issued 10 Paddle UK Discover Award certificates.
- Issued 10 Paddle UK Paddle Safer Award certificates.
- Issued 5 Paddle UP Explore Award certificates.
- Issued 24 Paddle Sport Safety and Rescue Award certificates.



# County Volunteering Development Team

The past 12 months have seen the formation of our brand new Volunteering Development Team (VDT). This has brought together several elements via the Scouts Transformation Programme. Our biggest fundamental change has been the shift from training to learning; this reflects a new approach to volunteer support and development, and reminds all of us that all volunteers can learn and grow, no matter how long they have been part of our organisation. Two particular areas stand out for the achievements of our new Team over the last year, in our provision of first aid training support, and our County Volunteer Celebration of Achievement.

Through the Scouts Transformation Programme, how we organise First Aid has changed as an organisation, with more Scout Volunteers now required to hold a qualification to do their roles. To help with this change, we welcomed Gary Roberts as our County First-Aid Coordinator. His role is to manage and support the team of volunteers who are delivering first response courses. Gary uses his considerable experience to act as a point of contact for all queries on first aid requirements and assist with queries about how external qualifications interact with the new requirements. This is the diligent administrative work that is rarely seen by our young people, but the team's perseverance and patience helps ensure that more young people can access safely-run activities, by ensuring that our volunteers have the necessary skills and experiences. Demand for our county-run courses continues to grow, highlighting the importance of this provision.

2024/25 also saw the second year of our Celebration of Volunteer Achievements held in York in March. For the second year running, we received a huge amount of nominations for our own Unsung Hero Awards. Our Awards night gave us a chance to hear so many wonderful stories of all our recipients and how they are impacting young people's lives in North Yorkshire every week. We are looking forward to our third event next year and nominations will be open again later this year.



**Simon Hickling**  
*County Volunteering  
Development Team Leader*

# County Support Team

The County Support Team gives operational support to the county team, trustees, and groups and districts. The team's focus areas are

- communications and social media
- county events, like Enable and our Celebration of Volunteer Achievement
- finance, including insurance and county processes such as expense claims
- digital assets and tools, such as websites (inc. Larkin and Watson Scout Centre) and Google Workspace.

This year the former County Office transformed into County HQ, a bright, new, connected, bookable space, equipped for meetings or training sessions for up to 25 people.

There were people changes too – in December Rob Atkin left for an exciting new job opportunity and, at the end of the year, Emily Lowndes joined and Iris De Wet announced her retirement as Administrative Assistant. It is hard to overstate Iris' dedication and the importance of her contribution to our county over 29 years. Thank-you Iris.

Further progress was made on the county's financial transformation, whose main purpose is to improve financial compliance and transparency. This year all transactions were accounted for within a single system for the first time, including our "200 Club". The system is integrated with our bank accounts (of which we now need fewer) and our purchasing cards, holds all our financial records digitally and, to improve Trustee oversight and help Team Leaders make better decisions, holds our budget and automates management reporting.





**95** Squirrels



**290** BEAVERS



**637** cubs



**831** SCOUTS



**250** EXPLORERS



**86** Young Leaders



**1196** Adult Volunteers



**582** Girl Guides

**Plus**

12,700 meals served

1,600 slush puppies sold

4,200 ice creams sold

3,896 badges sold

513 bucket hats

125 teddy bears sold

# Trustees' Annual Report

## Charity Name

North Yorkshire County Scout Council

## Registered with The Scout Association

00164

## Registered Charity Number

524708

## Charity's Principal Address

43b Market Place, Thirsk, North Yorkshire, YO7 1HA

## Operating Venue

York & North Yorkshire

## Banker

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Lloyds Bank Ltd, 2 Pavement, York, YO1 9UP

## Independent Examiner

MHA Chartered Accountants, Priory Close, St Mary's Gate, Lancaster LA1 1XB



# Section A - Our Trustees

Ex-Officio means 'by virtue of their office'. These volunteers are those whose main Scouting role also makes them a Trustee. Their role and start dates are stated below.

Max Butler, County Lead Volunteer - 1st March 2022  
James Porter, County Youth Lead - 5th September 2022  
Hannah Eustace, County Chair - 16th September 2024  
Luke Martin, Treasurer - 16th September 2024

Elected Members are appointed to the board at the AGM. POR states that those who wish to be elected to the board must hold a County Role, or are in a relevant role from a District. Their start dates are stated below.

Karsten Hartmann - 5th September 2022  
Steve A Hall - 5th September 2022  
Sharon Dawson - 26th June 2023  
Lindsay Sykes - 26th June 2023  
Cameron Sykes - 16th September 2024  
Tom Mann - 16th September 2024



# Section B - Structure, governance and management

The County's governing documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisations and Rules (POR) document. The charity is a trust, established under its rules that are common to all Scouts. The County is managed by its Leadership Team and governed by its Trustee Board, who are appointed in accordance with POR. Our Trustee Boards should, wherever possible, have as full voting members at least two people aged between their 18th and 25th birthdays. In its current term, our Trustee Board includes three volunteers who are aged under 25. All members of the Trustee Board act as the 'Charity Trustees' of the Scout County which is an educational charity. Our Trustee Board meets at least four times each year. Members of the Trustee Board complete the Scouts' 'Essential Information for Trustees' training within the first 5 months of joining the board. 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.

The Board of Trustees exists to support the County Lead Volunteer in meeting the responsibilities of their appointment.



**Major risks have been reviewed and systems/procedures have been established to manage those risks. On this basis a County Board of Trustees must:**

- Develop and maintain a risk register, including putting in place appropriate mitigations
- Ensure that the charity's finances are properly managed, and appropriate policies are in place, including development and maintenance of appropriate budgets to support the work of the charity
- Maintain and manage:
  - A reserves policy for the charity (including a plan for use of reserves outside the 'minimum')
  - An investment policy for the charity
  - A public benefit statement for the charity
- Promote and support the development of Scouting in the local area.
- Ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the charity is properly protected and maintained.
- Ensure the appointment and management and operation of any sub-committees, including appointing a Chair to lead the sub-committee.
- Ensure that effective administration is in place to support the work of the Trustee Board appoint any Administrators, Advisers and co-opted members of the Trustee Board ensure transparency of operation, including:
  - Prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer as appropriate, who is appointed by the Scout Council at their Annual General Meeting
  - Prepare and approve the Trustees' Annual Report (which must include the Annual Accounts), then present at the AGM.
- Following the AGM, ensure that a copy of the Trustee Annual Report and Accounts is sent to the District or County Trustee Board administration and, if a registered charity, is filed with the appropriate charity regulator (if the regulator's rules require it).
- Take responsibility for adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor.
- Individually and collectively maintain confidentiality regarding appropriate Trustee Board business.
- Act as a responsible employer in accordance with Scouting's values and relevant legislation, ensuring that effective line management is in place for each employed staff member and that these are clearly established and communicated, and that appropriate specific personnel insurance is in place.
- Provide any necessary support to the County Lead Volunteer, when required, to assist the opening, change, merging or closing of Districts, and Scout Units in the County.

# Section C - Objectives and Activities

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

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. The main activities of the Scout County are:

- Growing and developing Scouting in the County.
- Ensuring that young people are meaningfully involved at all levels Supporting the Scout Districts of North Yorkshire.
- Delivering activities and events at scale
- Providing equipment and resources to Districts and Groups
- Operating Ellerton Scout Activity Centre and Watson Scout Centre
- Supporting the rollout of UK Scouts initiatives and processes

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 - Financial Review

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur.

The Trustee Board considers that the County should hold £100000 as a contingency reserve to cover 12 months of normal operating costs. Other unrestricted funds are designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects.

We ended the year generating a deficit of £51510 [2024: £47148] with free reserves of £15221 [2024: £71690]. Free reserves are unrestricted reserves less fixed assets. This does not include the £104000 designated reserves [2024: £102000], this designated reserve is for contingencies that may occur during the year.

The Reserves Policy will continue to be reviewed annually. The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.



# Independent Examiner's Report

NORTH YORKSHIRE COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH YORKSHIRE SCOUTS FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 20 to 33.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales (ACA), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Jack Steer BA(Hons) FCA**  
MHA  
Chartered Accountants  
14 Mannin Way  
Lancaster Business Park  
Lancaster  
LA1 3SW

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# Statement of Financial Activity

		<u>Unrestricted Funds</u>			Restricted	2025	2024
	Notes	General	Designated	funds	Total	Total	
		£	£	£	£	£	
<b>Income</b>							
Donations and legacies	2	97,518	-	-	<b>97,518</b>	174,807	
Income from investments	3	8,556	-	-	<b>8,556</b>	6,026	
Income from other trading activities	4	3,863	-	-	<b>3,863</b>	3,566	
Income from charitable activities	5	806,383	-	-	<b>806,383</b>	316,665	
<b>Total income</b>		<b>916,320</b>	-	-	<b>916,320</b>	<b>501,064</b>	
<b>Expenditure</b>							
Expenditure on charitable activities	6	(964,488)	-	-	<b>(964,488)</b>	(448,525)	
Expenditure on raising funds	7	(1,362)	-	-	<b>(1,362)</b>	(3,030)	
Governance costs	8	(1,980)	-	-	<b>(1,980)</b>	(2,361)	
<b>Total expenditure</b>		<b>(967,830)</b>	-	-	<b>(967,830)</b>	<b>(453,916)</b>	
<b>Net income/(expenditure) before transfers</b>		<b>(51,510)</b>	-	-	<b>(51,510)</b>	<b>47,148</b>	
Transfers (to)/from Designated Funds	13	(2,000)	2,000	-	-	-	
Transfers (to)/from Restricted Funds	14	-	-	-	-	-	
<b>Net movement in funds</b>		<b>(53,510)</b>	<b>2,000</b>	-	<b>(51,510)</b>	<b>47,148</b>	
<b>Total funds brought forward</b>	<b>12/13/14</b>	<b>720,783</b>	<b>102,000</b>	-	<b>822,783</b>	<b>775,635</b>	
<b>Total funds carried forward</b>	<b>12/13/14</b>	<b>667,273</b>	<b>104,000</b>	-	<b>771,273</b>	<b>822,783</b>	


# Balance Sheet

				2025	2024
	Notes	Unrestricted Funds	Restricted funds	Total	Total
		£	£	£	£
<b>Fixed Assets:</b>					
Watson Scout Centre	9	582,232	-	582,232	575,184
Tangible assets	9	69,820	-	69,820	73,909
<b>Total fixed assets</b>		<b>652,052</b>	<b>-</b>	<b>652,052</b>	<b>649,093</b>
<b>Current Assets:</b>					
Debtors	10	52,207	-	52,207	150,420
Cash at bank and in hand		473,193	-	473,193	811,775
		525,400	-	525,400	962,195
<b>Less:</b>					
Creditors: amounts falling due within one year	11	406,179	-	406,179	788,505
<b>Net current assets</b>		<b>119,221</b>	<b>-</b>	<b>119,221</b>	<b>173,690</b>
<b>Net assets</b>		<b>771,273</b>	<b>-</b>	<b>771,273</b>	<b>822,783</b>
<b>Funds of the charity</b>					
Unrestricted funds - general	12	667,273	-	667,273	720,783
Unrestricted funds - designated	13	104,000	-	104,000	102,000
Restricted funds	14	-	-	-	-
		771,273	-	771,273	822,783

The accounts were approved by the Trustees on Wednesday 3 September and signed on their behalf by:



Hannah Eustace, Chair



Steve Hall, Finance Committee Chair and Trustee

# Cashflow Statement

	Notes	2025		2024	
		£	£	£	£
<b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>					
<b>Net income for the year</b>		(51,510)		47,148	
Depreciation of tangible fixed assets	9	20,987		15,037	
Decrease / (increase) in debtors	10	98,213		(14,715)	
(Decrease) / increase in creditors	11	(382,326)		426,367	
Decrease in stock		-		535	
		<u>          </u>		<u>          </u>	
<b>Net cash flow from operating activities</b>			(314,636)		474,372
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets	9	<u>(23,946)</u>		<u>(296,686)</u>	
<b>Net cash flow from investing activities</b>			(23,946)		(296,686)
<b>Net increase in cash and equivalents</b>			(338,582)		177,686
<b>Cash and cash equivalents at 1 April 2024</b>			811,775		634,089
<b>Cash and cash equivalents at 31 March 2025</b>			<u>473,193</u>		<u>811,775</u>

# Notes to accompany the accounts

## **1 Accounting policies**

North Yorkshire County Scout Council is an unincorporated association. Its governing document is Royal Charter granted 4 January 1912. The charitable objects are to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals, responsible citizens, and members of their communities

### **1.1 Basis of Accounting**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice. North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102. The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity. The significant accounting policies applied in the preparation of the accounts are set out below.

### **1.2 Change in the basis of accounting**

There has been no change to the accounting policies during the year.

### **1.3 Preparation of the accounts on a going concern basis**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.4 Incoming resources**

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable, and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

### **1.5 Members' subscriptions**

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

## **1.6 Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

## **1.7 Gift Aid**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

## **1.8 Contractual income**

This is only included in the SoFA once the related goods or services have been delivered.

## **1.9 Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## **1.10 Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

## **1.11 Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## **1.12 Investment income**

This is included in the accounts when receivable.

### **1.13 Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the 200 Club and associated support costs.
- Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **1.14 Grants**

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

### **1.15 Support costs**

Support costs include central functions of administration for the charity.

### **1.16 Tangible fixed assets for use by charity**

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

### **1.17 Stocks**

Stocks are valued at the lower of cost and net realisable value.

### **1.18 Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

### **1.19 Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount if payment is due within one year.

### **1.20 Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

### **1.21 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

### **1.22 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

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

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Key assumptions, judgements and estimates In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies. There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# Notes to accompany the accounts

## 2 Donations and legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Membership subscriptions	340,463	-	340,463	313,087
Less paid to the Scout Association	(243,188)	-	(243,188)	(224,537)
County Levy	97,275	-	97,275	88,550
Donations and legacies	243	-	243	86,257
	<u>97,518</u>	<u>-</u>	<u>97,518</u>	<u>174,807</u>

Donations and legacies in the prior year were unrestricted.

## 3 Income from Investments

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Investment and bank interest	8,556	-	8,556	6,026
	<u>8,556</u>	<u>-</u>	<u>8,556</u>	<u>6,026</u>

Income from investments in the prior year were unrestricted.

## 4 Income from other trading activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
200 Club	3,863	-	3,863	3,566
	<u>3,863</u>	<u>-</u>	<u>3,863</u>	<u>3,566</u>

Income from other trading activities in the prior year were unrestricted.

## 5 Income from charitable activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
<i>Programme / Activities &amp; Events</i>				
Activities & Events	58,061	-	58,061	276,888
Equipment Hire Income	29,292	-	29,292	21,595
Centre Hire Fees	30,424	-	30,424	16,459
County Services (inc. DofE)	2,513	-	2,513	1,723
Larkin International Jamboree	686,093	-	686,093	-
<b>TOTAL</b>	<u>806,383</u>	<u>-</u>	<u>806,383</u>	<u>316,665</u>

# Notes to accompany the accounts

6 Expenditure on Charitable activities	2025			2024
	Unrestricted £	Restricted £	Total £	Total £
Salaries	31,371	-	31,371	31,377
Pensions	832	-	832	-
PAYE Payable (HMRC)	427	-	427	985
Employment Allowance	(427)	-	(427)	(205)
HR Costs	972	-	972	-
Larkin International Jamboree	721,703	-	721,703	-
Programme / Activities & Events	102,890	-	102,890	311,777
Volunteer Development Team	2,003	-	2,003	379
Enable Conference	-	-	-	3,785
Rent / Rates / Utilities	30,496	-	30,496	30,585
Insurance	13,892	-	13,892	9,201
Software Subscriptions (inc. County-wide Online Scout Manager) & Digital Assets / Hardware	12,638	-	12,638	18,193
Building Maintenance	2,371	-	2,371	7,771
Uniform, Clothing, Badges	2,049	-	2,049	-
Stationary, Printing, Postage	2,276	-	2,276	7,347
Staff & Volunteer Subsistence	355	-	355	-
County Services (inc. DoFE)	3,493	-	3,493	2,316
Telephone & Internet (inc. mobiles)	1,613	-	1,613	433
Travel (inc. mileage, trains, hotels)	937	-	937	1,565
Scouting Development Officer	12,355	-	12,355	-
Local Growth Support (new section start up)	1,000	-	1,000	1,500
Bank Charges / Transaction Fees	626	-	626	321
Equipment Purchases	-	-	-	4,133
Meeting Attendance Fees	2,375	-	2,375	2,026
Depreciation	20,987	-	20,987	15,036
Profit on disposal	(2,746)	-	(2,746)	-
<b>TOTAL</b>	<b>964,488</b>	<b>-</b>	<b>964,488</b>	<b>448,525</b>

7 Expenditure on raising funds	2025			2024
	Unrestricted £	Restricted £	Total £	Total £
200 Club Prizes etc.	1,362	-	1,362	1,495
County badges and neckers	-	-	-	1,535
	<b>1,362</b>	<b>-</b>	<b>1,362</b>	<b>3,030</b>

8 Expenditure on Governance costs	2025			2024
	Unrestricted £	Restricted £	Total £	Total £
Accountancy fees and costs	1,980	-	1,980	2,361
	<b>1,980</b>	<b>-</b>	<b>1,980</b>	<b>2,361</b>

# Notes to accompany the accounts

9	Fixed assets	Watson Scout	Activity	County Office	Watson	Total
		Centre	Assets	Equipment	Scout Centre	
		£	£	£	£	£
	<b>Cost/Valuation</b>					
	At 31 March 2024	658,488	260,997	22,770	32,457	974,712
	Transfers	-	-	-	-	-
	Additions	7,048	16,898	-	-	23,946
	Disposals	-	-	-	-	-
	Revaluation	-	-	-	-	-
	At 31 March 2025	<u>665,536</u>	<u>277,895</u>	<u>22,770</u>	<u>32,457</u>	<u>998,658</u>
	<b>Depreciation</b>					
	At 31 March 2024	83,304	193,084	22,770	26,461	325,619
	Transfers	-	-	-	-	-
	Disposals	-	-	-	-	-
	Charge for the year	-	19,368	-	1,619	20,987
	At 31 March 2025	<u>83,304</u>	<u>212,452</u>	<u>22,770</u>	<u>28,080</u>	<u>346,606</u>
	<b>Net book value</b>					
	At 31 March 2025	<u>582,232</u>	<u>65,443</u>	<u>-</u>	<u>4,377</u>	<u>652,052</u>
	At 1 April 2024	<u>575,184</u>	<u>67,913</u>	<u>-</u>	<u>5,996</u>	<u>649,093</u>
10	<b>Debtors and Prepayments</b>			<b>2025</b>		<b>2024</b>
				£		£
	Debtors			42,763		6,711
	Prepayments			9,444		143,709
				<u>52,207</u>		<u>150,420</u>
11	<b>Current liabilities</b>			<b>2025</b>		<b>2024</b>
				£		£
	Trade creditors			19,186		13,572
	Income received in advance			386,993		774,933
				<u>406,179</u>		<u>788,505</u>
12	<b>Unrestricted funds - general</b>			<b>2025</b>		<b>2024</b>
	At 1 April 2024			720,783		406,457
	Surplus (deficit) for the year			(51,510)		(32,128)
	Transfer (to)/from designated funds			(2,000)		149,134
	Transfer from restricted funds to general			-		197,320
	At 31 March 2025			<u>667,273</u>		<u>720,783</u>

Excluding fixed assets, General Reserves at 31st March 2025 stood at £15,221 (£71,690 at 31.3.24).

# Notes to accompany the accounts

13 Unrestricted funds - designated - current year	At 1 April 2024	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2025
	£	£	£	£	£
World Scout Jamboree	2,000	-	-	2,000	4,000
Contingency Reserve	100,000	-	-	-	100,000
	<u>102,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>104,000</u>

The Trustees have agreed to remove the detailed funds and transfer the balance to general funds, other than and Contingency fund and the annual contribution to the World Scout Jamboree for future use.

Unrestricted funds - designated - prior year	At 1 April 2023	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2024
	£	£	£	£	£
World Scout Jamboree	8,695	-	-	(6,695)	2,000
County Development Project	15,807	-	-	(15,807)	-
Activities Equipment Replacement Fund	1,888	-	-	(1,888)	-
Watson Scout Centre Equipment & Developments	76,654	-	-	(76,654)	-
Scouting Development Projects	119,021	-	-	(119,021)	-
Youth Development Projects	23,592	-	-	(23,592)	-
County Office Developments Fund	5,000	-	-	(5,000)	-
Escape Reserve	477	-	-	(477)	-
Contingency Reserve	-	-	-	100,000	100,000
	<u>251,134</u>	<u>-</u>	<u>-</u>	<u>(149,134)</u>	<u>102,000</u>

14 Restricted funds - current year	At 1 April 2024	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2025
	£	£	£	£	£
World Scout Jamboree	-	-	-	-	-
Watson Scout Development	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*The charity has no restricted funds year ending 31 March 2025*

Restricted funds - prior year	At 1 April 2023	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2024
	£	£	£	£	£
World Scout Jamboree	3,496	-	-	(3,496)	-
Watson Scout Development	114,548	85,000	(5,724)	(193,824)	-
	<u>118,044</u>	<u>85,000</u>	<u>(5,724)</u>	<u>(197,320)</u>	<u>-</u>

The restricted funds are as follows:

Funds received to support World Scout Jamborees now utilised in the 2023 World Jamboree.

Funds received for the renovation of Watson Scout Centre which is now complete.

# Notes to accompany the accounts

<b>15 Trustees expenses</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<i>The total amount of payments or reimbursement of out-of-pocket expenses made to 7 trustees were as follows:</i>		
Total	-	485
<b>16 Wages and salaries</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries	31,371	30,751
National Insurance	427	205
Employment Allowance received	(427)	(205)
Pension	832	420
	<u>32,203</u>	<u>31,171</u>

*The County Scout Council employed four part time staff. There were no employees receiving more than £60,000 in the year (2024: None). There were no Trustees remunerated in this or the prior year.*

## 17 Financial commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within one year	17,889	17,889
Between 2 and 5 years	<u>50,924</u>	<u>68,806</u>

## 18 Net assets between funds current year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	652,052	-	652,052
Current assets	515,956	-	515,956
Current liabilities	(406,179)	-	(406,179)
	<u>761,829</u>	<u>-</u>	<u>761,829</u>

## Net assets between funds prior year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	649,093	-	649,093
Current assets	962,195	-	962,195
Current liabilities	(788,505)	-	(788,505)
	<u>822,783</u>	<u>-</u>	<u>822,783</u>

## 19 Taxation

*As a charity, North Yorkshire Scouts is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity. Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.*

## Section E - Declaration

The Trustees declare that they have approved the Trustees' Report.



**Max Butler**  
*County Lead Volunteer*



**Hannah Eustace**  
*County Chair*

*Signed on behalf of The Trustees of North Yorkshire Scouts*

Date: 3 September 2025



**NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 524708

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# Accounts

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# North Yorkshire Scouts

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## Annual Report & Accounts

01 April 2023 - 31 March 2024

# Chair of the Board of Trustees

## Lars Kramm

As I step down from my role as Chair of the Board of Trustees, I look back on my term with immense pride and gratitude. It has been a busy time for all of us, with work both seen and unseen, as we continue our efforts to transform and strengthen the charity and the County organisation. I am proud of the way we have been embracing these challenges, always keeping the welfare of our young people at the forefront of everything we do.



On behalf of the Board, I extend a sincere thank you to Max and his team and all our volunteers across North Yorkshire. Your dedication, energy, and commitment provide our young people with the opportunities to grow, explore, and ignite their sense of adventure. You are the reason the flame of Scouting continues to burn brightly in our county, and your work is invaluable.

A special mention goes to those who are retiring from their roles this year. In particular, I would like to thank Alison, our County Treasurer, who stepped up when we needed her most, helping to strengthen our financial processes and ensuring we remain in a strong position as a charity.

As I now return to frontline Scouting and embark on a new adventure, starting a Squirrel Drey this term, I would like to echo the words of our new Chief Scout, Dwayne Fields: we must continue to inspire others to join our movement. Let's ensure that our young people find leaders who believe in them, leaders who can help them realise that they are capable of anything they set their minds to, with the support of others around them.

# County Lead Volunteer

## Max Butler

This report marks the conclusion of my second year at the helm of North Yorkshire Scouts; I am delighted that it has been another brilliant year full of exciting Scouting across our County.

Whilst reflecting on the last 12 months, I recalled a particular highlight, when I joined our York Mosque Scouts for their Iftar in April 2023. Local community-leaders from across York & North Yorkshire joined the Scouts and the Islamic community to break fast and observe Ramadan. It is always a pleasure to see Scouting thriving in new communities and seeing people outside of our organisation recognise the benefit Scouting has on young people.



We successfully added another event to our major event portfolio in June 2023 with our first ever Beaver Damboree at Askham Bryan College. This was the biggest Beaver event we have ever delivered as a County, seeing hundreds of Beavers and their leaders come together for a weekend of activities, crafts, games, and camping! I can't wait to see the Beaver Damboree event grow in the years ahead.

Later in the year, in October 2023, we held our second Ignite activity weekend for Scouts & Explorers, this time at Castle Howard. It was a pleasure to see our whole County Team come together to deliver yet another brilliant event for our young people. I would like to thank everyone in our County Programme Team for everything they did to make both Ignite and Beaver Damboree happen, all whilst delivering the many routine activities and events they do throughout the year.

In November 2023, we brought together Group Scout Leaders, Group Chairs, District Leadership Team Members and County Team Members for our first ever Enable. With the

support from our friends and colleagues from the national Scouts team we were able to run a series of workshops and sessions on The Scouts work to improve the volunteer experience. As ever, it was a pleasure to get to see so many of our adults empowering each other to grow and transform Scouts in their local community.

In March 2024, we held our first Volunteer Celebration of Achievement Event. Where we recognised everyone who achieved Long Service Awards and Good Service Awards. We awarded our first ever Unsung Hero Awards. This saw hundreds of peer-nominations of volunteers across the County being nominated for their dedication and service to Scouting in our North Yorkshire communities. To see the smiles on the faces of those who received these awards, and hear the beautiful stories of exceptional Scouting that accompanied their nominations reinforces the importance of celebrating all of our incredible volunteers who make Scouting happen, week in and week out.

As many of you will know, I have always been a strong advocate for change and continuous improvement in everything we do as a County Team, continually reviewing to ensure that we are always adding value to our Districts, Groups, and Sections. I would always urge anyone across our County who has any ideas, suggestions, or feedback on how we can further improve our offering to reach out to me or any member of the County Team.

Here is to another brilliant year of Scouting ahead.



# County Youth Lead Volunteer

## James Porter

It is my privilege to report on the incredible contributions and advancements made by our youth and adult members over the past year. Our Scouts have built upon the fantastic performances of previous years, consistently playing a crucial role in shaping the direction and success of our activities both within our community and on a broader stage.

In May 2023, several of our Network members supported the King's Coronation in London, alongside 400 other young people. They supported the momentous occasion through providing vital crowd stewarding and supporting members of the public who had travelled to see the King. Our members proudly represented North Yorkshire Scouts, showcasing the enthusiasm and leadership that our charity nurtures.



Looking ahead, our younger adult members are keenly involved in the preparations for the upcoming Larkin Jamboree. Their engagement ranges from planning logistics to participating in leadership roles during the event. This involvement is a testament to our commitment to providing our volunteers with real-world leadership experiences that not only contribute to their personal development, but also ensure the success of our most significant scouting events.

While we celebrate our current successes, we remain focused on the future with much room for development in the Youth Lead space. We are committed to further cultivating our environment where young leaders are not only supported but are also given the platform and tools to thrive and impact their communities positively. I am incredibly proud to be a part of a team that consistently strives for excellence and am grateful for the continued support from all our members and volunteers.

# Census 2024 Results

**22** Squirrel  
Dreys

**99** Beaver  
Colonies

**103** Cub  
Packs

**96** Scout  
Troops

**49** Explorer  
Units

**6485** Young  
People  
(4-17)

**2326** Adult  
Volunteers

**96** Scout  
Groups

# Programme Team

## Neil Underwood

The Programme Team exists as a resource for our Members across the County. We create opportunities to take part in adventurous activities, develop skills and try new things. We have a wide range of equipment available to support the delivery of activities and events. We support volunteers in gaining activity permits to help deliver their programme. The team also coordinates North Yorkshire's major events, providing unforgettable experiences for thousands of Young People every year.



We have had some amazing statistics for what our Programme Team has delivered this year!

- The Land Programme Team delivered **2,170** individual activity experiences for our members
- The Water Programme Team delivered **1,130** experiences.
- The Events Team delivered **3** major events - Damboree for Beavers, Ignite for Scouts and Explorers, and Escape for Explorers and Network, attended by **1,300** Young People and **300** Leaders.
- Another **1,000** people endured the mud and obstacles at Junior Warrior.
- And the Event Support Team impacted over **33,000** people with their bookings which included County Events, support for Scout and Guide activities in North Yorkshire, Scouts and Guides from other Counties and commercial hires.

## Investing in our Assets

The eagerly anticipated development at Watson Scout Centre was completed in the Autumn. The project replaced the ground floor rear extension with a more permanent, energy efficient building. The aim was to make the facilities more accessible and further develop the use of the camping field.

A project to redevelop the County Store is now in full swing, aiming to make more efficient use of the space, improve equipment storage, management and accessibility, and to enhance safety and security.

There's also been significant investment in kit over the course of the year including rationalisation and renewal of event support equipment, in addition to tomahawks, ballistic netting for a mobile shooting range, open canoes, a kayak trailer, stand up paddleboards, bellboats and safety equipment for the Land and Water teams.

### **Activity Permit Scheme**

One of the biggest challenges that the team has faced in recent years has been managing the Activity Permit Scheme. The Scouts delegate the administration of this scheme to the County to deliver. We wanted to provide better support to assessors, permit holders and those wishing to gain a permit. In addition to appointing a new Manager of the Activity Permit Scheme, we're also recruiting Permit Coordinators to help improve volunteer experience and skills development. Our aim is to foster a supportive and collaborative community between assessors, permit holders and those engaging with the process so that we can ensure consistency, efficiency and compliance throughout.

### **Looking to the Future**

As we move through our transformation at pace, we're continually listening to the challenges our members are facing. Our aim is to find creative and practical solutions that we can deliver at scale to support the County as a whole. We have a number of ongoing initiatives for which anyone with an interest can get in touch with us if they want to get involved.

This year's focus is on exploring how the Programme Team can provide support to Units, Leaders and Young People with the expedition and residential aspects of Top Awards and the Duke of Edinburgh's Award Scheme. The Digital Team is adjusting focus to support the digital enablement of the Programme Team as a whole. One particular aim is to find innovative ways of using technology to enhance programme delivery and refine our processes.

Larkin 2024 has been an increasingly key focus for the team in recent months. We're integrating with the Larkin team to ensure they're able to make the best use of the equipment and staff - activity permit holders in particular - that we have available. With nearly 3,000 participants coming to Larkin this year, we're expecting it to be an amazing week for our young people!

### **Thank You!**

Finally, everything the Programme Team and its subteams does is only made possible thanks to the committed volunteers who commit their huge ranges of skills, knowledge and

experience to delivering opportunities, experiences and support to North Yorkshire Scouts. A huge thank-you to the whole team for their continued innovation, effort and commitment.

A massive thank-you also to the Groups, Districts and individuals who engage with the Programme Team in whatever form this takes. We look forward to continuing to support and work with you in the future.

## Land Programme Team

### Steve Hall

The Land team supported groups and districts with a wide range of activities during the year. We ran a full set of well attended climbing days for young people, bookable by groups and individuals on the county website, and we ran numerous other climbing and caving activities for groups. We provided our regular activities at the Beaver and Cub multi-activity taster days at Ellerton lake. For adults we delivered our first leader training events in tomahawk throwing, a popular and fast-growing target sport.

At the Beaver Damboree our climbing activity and our new soft archery range were very popular. At Ignite our mobile shooting range made its first public appearance, alongside our other target sport ranges: archery, airsoft pistol shooting and tomahawk throwing. Meanwhile our leaders manned the Jacob's ladder and mountain bike activities.



The activity equipment at the county store was regularly used by groups running their own activities. Grass sledges, bikes and “big games” were as popular as ever, and the tomahawk kit and soft archery also found favour.

## Water Programme Team

### David Wilkinson

The Water Team programme in 2023 has been big - from bellboating to kayaking, open canoeing to sailing, paddleboarding to powerboat training, as well as our ever-popular Cub and Beaver activity days at Ellerton, alongside the Land team and Creative teams. Away from Ellerton we also provided bell boating experiences at York and Boroughbridge and facilitated evening sessions of bellboating at Boroughbridge. We also delivered the new Paddle UK Paddlesport Rescue courses in conjunction with River Mountain Experience. Groups also booked either days or weekends at Ellerton with our team or using their own instructors and/or our kit to use on their camps and events.

In addition to the above we also supported many leaders working towards permits as well as our Young Instructors who have been an invaluable assistance particularly on the Paddlesport events. They were on the receiving end as participants when they attended Ignite at Castle Howard where we put many young people on the water and spread the word of what we do to many leaders. I would like to thank all the team for their hard work and support over what was a busy year.



## Events Delivery Team

### Will Crafter

This year was another busy year for the Events Delivery Team. In June 2023, we held our first one-night Beaver Damboree at Askham Bryan College. 31 Beaver Colonies joined us in the very sunny June weather to 'Go Wild!' The Beavers learned new skills, taking part in science experiments in the college labs, climbing trees in the college grounds (as shown in the photo below!), and meeting the animals at the onsite Wildlife Park. For many of our Beavers, this was their first camping experience, and for some of our Beaver leaders, this was their first trip away with their Beavers too. We are very keen to provide more activity experiences like this, to enable Beavers to try new things and meet new Beavers, and to enable our Beaver leaders to participate in high-quality activities with limited administrative and organisational input from their local teams. We got excellent feedback from attending groups. 100% of Colonies said they would consider coming to the next Beaver Damboree! We scored 9.5 out of 10 for how satisfied were the Beavers with Damboree (with the strong summer heat cited by some of the 9 scorers) We're really proud of this, and this is all down to the great work all of our volunteers put in!

In September 2023, we held our second incarnation of Ignite, this time at Castle Howard. Nearly 1,000 young people and volunteers from across the County came to take part in a large variety of activities. This included our Water Team providing some fantastic water activities on



Castle Howard's lake, and our Explorers taking part in an assault course challenge to find a red cabbage!

Then in October 2023, we held Escape, our annual Explorer 24-hour catch-and-evade event.

The aim of the event is simple: our Explorer

teams have to travel between checkpoints without being caught by the catcher teams. Escape is testing not just our Explorers physical endurance and navigation skills, but also their risk-taking, team-building and resilience skills - which are key elements of the Scouts' skills for life programme. Now in its 10th year, Escape keeps growing from strength to strength, with a strong organising team made up of dedicated volunteers - many of whom live very far away and travel to North Yorkshire every year to support the event. Escape has become a key gateway event, where new volunteers help out and then meet the team and go on to support other events in our portfolio. Escape also has a key focus on ensuring its organising team are younger members of our volunteer team, and there's a strong focus on developing skill-sharing and team development, and also utilising the best modern technologies available. One of most gratifying aspects of Escape is that 'graduates' who have competed before have returned to help become part of the organising and adult volunteer team. The two pictures here show Escape 2023 - a sunrise walk and some rapid route planning!



# Volunteer Development Team

## **Simon Hickling**

This has been another busy and successful year for the newly-created Volunteer Development Team. Our team now has three clear areas of responsibility: Volunteer Awards, welcoming new volunteers, and learning.

Learning (formerly known as training) forms a large part of our team's focus. We have been training more assessors to be Training Advisers and Activities Assessors - which means there can be even more qualified volunteers providing exciting activities and nights away opportunities for our young people. We have also been providing support to delivering First Response in its new hybrid fashion, with the first part conducted online and the practical element done together face-to-face.



It was really special to organise our inaugural Volunteer Celebration of Achievement in March 2023, where we brought together volunteers from across our county to an awards night held in the prestigious Tempest Anderson Hall in York. We also held our first ever Unsung Heroes Awards. We asked volunteers to nominate their Scouting colleagues who display the five Scouts values: Integrity, Respect, Care, Belief and Co-operation. We had a really positive engagement with this, with over 115 nominations and we also heard some fantastic stories of the projects and programmes our diligent and hardworking volunteers across our County are achieving.

As we continue in the Transformation Programme, all new volunteers will be given more personalised training that gives the skills and tools they need to be the best volunteer they can be. More changes will be coming for our volunteers, and our team stands ready to help ensure all our volunteers have the skills they need and the opportunity to take part in training and learning opportunities.

# Transformation Programme

## Phil Bennett

The Scouts Transformation Programme is continuing on, and we now understand more about what the change will mean for our Groups, Districts and Counties. Our Transformation Team's role is to support everyone with the new programme. In November 2023, we held our Enable Conference in Knaresborough, which brought together group leadership volunteers and trustees from each group in our County. With support from the national Scouts team, we held sessions covering the new changes, and providing support on some of the existing responsibilities for Trustees and Group Lead Volunteers. It was a great opportunity for networking and hearing some great ideas from our Scouting colleagues. We also had the opportunity to ask questions of the national Scouts Team, who provided some really good, thought-provoking content for our groups.



As a federated charity, Scouts HQ sets the direction and the governance structure, and this was the first area where Transformation has happened. Our Executive Committees have been evolving into Trustee Boards, with a tighter focus on strategic governance. For Groups and Districts, these changes come into effect at their first AGM after 31 March 2024.

As we look ahead to coming weeks and months, the Transformation Programme is focusing on embracing team-based volunteering. Our County Team is leading from the front, with our own delivery teams re-organising themselves to reflect this. We will continue to be on hand to support all our volunteers throughout the remainder of the Transformation Programme.

# World Scout Jamboree 2023

## Unit 41 - The Yorkshire Terriers

After first meeting in March 2022, the members of Unit 41 have embarked on one of the most unique Jamboree journeys to date. In June 2023, the unit met for the last of their 5 training camps, finalising their preparations to travel 5,500 miles to South Korea to attend the 25th World Scout Jamboree.

On July 28<sup>th</sup> Unit 41 were joined by their family members in York for a farewell meal, before a short coach ride to Manchester airport. This was followed by a 16-hour flight via Paris before the unit landed in a very hot Seoul.



From the moment we arrived in Seoul, the unit were taken aback by the amazing city and there was much excitement about the time to explore and what lay ahead at the Jamboree site.

The culture was phenomenal, the heat was intense, the food was incredible and there were Scouts from every corner of the globe, exploring and making new friends and memories.

However, with reports from the Jamboree site suggesting that the time there was going to be challenging and not entirely what was expected, a sense of trepidation was felt by all.

UK Contingent made the decision to delay travel to the Jamboree site for all units by approximately 24 hours, to allow the organisers to make improvements to the site. This gave extra time to explore Seoul and prepare by stocking up on mosquito repellent and umbrellas.

As the coach pulled up towards the Jamboree site, the sight of tents stretching for kilometres was breath-taking, as was the overpowering heat!

The resilience and maturity shown by the unit, whilst facing incredibly tough conditions, was a true testament to their Scouting spirit. The challenges ranged from extreme heat waves to swarms of mosquitoes, water-logged sites and some of the smelliest toilets ever seen in the history of Scout camps! The safety of the unit members was paramount and we couldn't continue to guarantee this, so time at the Jamboree site was short lived and the decision was made to relocate the whole of the UK contingent back to Seoul after only 3 nights. Whilst it was incredibly disappointing for the Unit, there was also a great sense of relief to be moving back to a much safer and more comfortable location.



The amazing places visited, the sights seen and the foods sampled are too great to list. But the time spent back in Seoul was incredible and whilst it wasn't the Jamboree anyone had planned for, the Unit made sure that they had the best time that possibly could.

# Trustees Annual Report

<b>Charity Name</b>	North Yorkshire County Scout Council
<b>Registered with The Scout Association</b>	00164
<b>Registered Charity Number</b>	524708
<b>Charity's Principal Address</b>	County HQ, 43b Market Place, Thirsk, North Yorkshire, YO7 1HA
<b>Operating Venue</b>	York & North Yorkshire
<b>Banker</b>	CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
<b>Independent Examiner</b>	MHA, 14 Mannin Way, Lancaster Business Park, Lancaster LA1 3SW

## Section A - Our Trustees

### Ex-Officio Trustees

Ex-Officio means 'by virtue of their office'. These volunteers are those whose main Scouting role also makes them a Trustee. Their role and start dates are stated below.

Max Butler	County Lead Volunteer (County Commissioner)	15 July 2021
James Porter	County Youth Commissioner	5 September 2022
Lars Kramm	Chair of Board of Trustees	5 September 2022
Sharon Dawson	County Secretary	26 June 2023
Alison Haigh	County Treasurer	17 September 2019



## Section B - Structure, governance and management

The County's governing documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisations and Rules (POR) document. The charity is a trust, established under its rules that are common to all Scouts.

The County is managed by its Leadership Team and governed by its Trustee Board, who are appointed in accordance with POR. Our Trustee Boards should, wherever possible, have as full voting members at least two people aged between their 18th and 25th birthdays. In its current term, our Trustee Board includes three volunteers who are aged under 25. All members of the Trustee Board act as the 'Charity Trustees' of the Scout County which is an educational charity. Our Trustee Board meets at least four times each year.

Members of the Trustee Board complete the Scouts' 'Essential Information for Trustees' training within the first 5 months of joining the board. 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.

The Board of Trustees exists to support the County Commissioner in meeting the responsibilities of their appointment.

**Major risks have been reviewed and systems/procedures have been established to manage those risks. On this basis a County Board of Trustees must:**

- Develop and maintain a risk register, including putting in place appropriate mitigations
- Ensure that the charity's finances are properly managed, and appropriate policies are in place, including development and maintenance of appropriate budgets to support the work of the charity
- Maintain and manage:

- A reserves policy for the charity (including a plan for use of reserves outside the 'minimum')
  - An investment policy for the charity
  - A public benefit statement for the charity
- Promote and support the development of Scouting in the local area.
- Ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the charity is properly protected and maintained.
- Ensure the appointment and management and operation of any sub-committees, including appointing a Chair to lead the sub-committee.
- Ensure that effective administration is in place to support the work of the Trustee Board appoint any Administrators, Advisers and co-opted members of the Trustee Board ensure transparency of operation, including:
  - Prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer as appropriate, who is appointed by the Scout Council at their Annual General Meeting
  - Prepare and approve the Trustees' Annual Report (which must include the Annual Accounts), then present at the AGM.
- Following the AGM, ensure that a copy of the Trustee Annual Report and Accounts is sent to the District or County Trustee Board administration and, if a registered charity, is filed with the appropriate charity regulator (if the regulator's rules require it).
- Take responsibility for adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor.
- Individually and collectively maintain confidentiality regarding appropriate Trustee Board business.

- Act as a responsible employer in accordance with Scouting's values and relevant legislation, ensuring that effective line management is in place for each employed staff member and that these are clearly established and communicated, and that appropriate specific personnel insurance is in place.
- Provide any necessary support to the County Lead Volunteer, when required, to assist the opening, change, merging or closing of Districts, and Scout Active Support Units in the County.

## Section C - Objectives and Activities

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

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.

The main activities of the Scout County are:

- Growing and developing Scouting in the County.
- Ensuring that young people are meaningfully involved at all levels Supporting the Scout Districts of North Yorkshire.
- Delivering activities and events at scale

- Providing equipment and resources to Districts and Groups
- Operating Ellerton Scout Activity Centre and Watson Scout Centre
- Supporting the rollout of UK Scouts initiatives and processes

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 - Financial Review

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur.

The Trustee Board considers that the County should hold £100k as a contingency reserve to cover 12 months of normal operating costs. Other unrestricted funds are designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects.

We ended the year generating a surplus of £47,148 (2023: 123,872) with free reserves of £31,690 (2023: £39,123). Free reserves are unrestricted reserves less fixed assets. This does not include the £102,000 designated reserves (2023: £251,134), this designated reserve is for contingencies that may occur during the year.

The Reserves Policy will continue to be reviewed annually. The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.

## Independent Examiner's Report

### To the Trustees of North Yorkshire County Scout Council for the Year Ended 31 March 2024

#### FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set from page 25 to 38 of this document.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales (ACA), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:  
  
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Jack Steer ACA

Date: September 13, 2024

MHA, Chartered Accountants, 14 Mannin Way, Lancaster Business Park, Lancaster  
LA1 3SW

## Statement of Financial Activity

		2024			2023
	Notes	Unrestricted Funds		Restricted funds	Total
		General £	Designated £	£	Total £
<b>Income</b>					
Donations and legacies	2	89,807	-	85,000	174,807
Income from investments	3	6,026	-	-	6,026
Income from other trading activities	4	3,566	-	-	3,566
Income from charitable activities	5	316,665	-	-	316,665
<b>Total income</b>		<b>416,064</b>	<b>-</b>	<b>85,000</b>	<b>501,064</b>
<b>Expenditure</b>					
Expenditure on charitable activities	6	(442,801)	-	(5,724)	(448,525)
Expenditure on raising funds	7	(3,030)	-	-	(3,030)
Governance costs	8	(2,361)	-	-	(2,361)
<b>Total expenditure</b>		<b>(448,192)</b>	<b>-</b>	<b>(5,724)</b>	<b>(453,916)</b>
<b>Net income/(expenditure) before transfers</b>		<b>(32,128)</b>	<b>-</b>	<b>79,276</b>	<b>47,148</b>
Transfers (to)/from Designated Funds	14	149,134	(149,134)	-	-
Transfers (to)/from Restricted Funds	15	197,320	-	(197,320)	-
<b>Net movement in funds</b>		<b>314,326</b>	<b>(149,134)</b>	<b>(118,044)</b>	<b>47,148</b>
<b>Total funds brought forward</b>		<b>406,457</b>	<b>251,134</b>	<b>118,044</b>	<b>775,635</b>
<b>Total funds carried forward</b>		<b>720,783</b>	<b>102,000</b>	<b>-</b>	<b>822,783</b>


## Balance Sheet

	Notes	Unrestricted Funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Fixed Assets:</b>					
Watson Scout Centre	9	575,184	-	575,184	299,066
Tangible assets	9	73,909	-	73,909	68,378
<b>Total fixed assets</b>		<b>649,093</b>	<b>-</b>	<b>649,093</b>	<b>367,444</b>
<b>Current Assets:</b>					
Stocks	10	-	-	-	535
Debtors	11	150,420	-	150,420	135,705
Cash at bank and in hand		811,775	-	811,775	634,089
		962,195	-	962,195	770,329
<b>Less:</b>					
Creditors: amounts falling due within one year	12	788,505	-	788,505	362,138
<b>Net current assets</b>		<b>173,690</b>	<b>-</b>	<b>173,690</b>	<b>408,191</b>
<b>Net assets</b>		<b>822,783</b>	<b>-</b>	<b>822,783</b>	<b>775,635</b>
<b>Funds of the charity</b>					
Unrestricted funds - general	13	720,783	-	720,783	406,457
Unrestricted funds - designated	14	102,000	-	102,000	251,134
Restricted funds	15	-	-	-	118,044
		822,783	-	822,783	775,635

September 13, 2024

The accounts were approved by the trustees on.....2024 and signed on their behalf by:

Signed by:  
  
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DocuSigned by:  
  
 B7620AD5F6A547D...

M Butler County Commissioner

L Kramm, County Chairman

## Cashflow Statement

	2024		2023	
	£	£	£	£
<b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>				
<b>Net income for the year</b>		47,148		123,872
Depreciation of tangible fixed assets		15,037		22,078
Decrease in debtors		(14,715)		(103,476)
Increase in creditors		426,367		182,096
Decrease in stock		535		539
		<u>535</u>		<u>539</u>
<b>Net cash flow from operating activities</b>		474,372		225,109
<b>Cash flow from investing activities</b>				
Payments to acquire tangible fixed assets		<u>(296,686)</u>		<u>(18,225)</u>
<b>Net cash flow from investing activities</b>		(296,686)		(18,225)
<b>Net increase in cash and equivalents</b>		177,686		206,884
<b>Cash and cash equivalents at 1 April 2023</b>		634,089		427,205
<b>Cash and cash equivalents at 31 March 2024</b>		<u>811,775</u>		<u>634,089</u>

## Notes to accompany the accounts

### 1 Accounting policies

North Yorkshire County Scout Council is an unincorporated association. Its governing document is Royal Charter granted 4 January 1912. The charitable objects are the instruction of young people in the principles of discipline, loyalty and citizenship.

#### 1.1 Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102. The financial statements are prepared on a going concern basis under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of the accounts are set out below.

#### 1.2 Change in the basis of accounting

There has been no change to the accounting policies during the year.

#### 1.3 Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable, and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

## Notes to accompany the accounts

### 1.5 Members' subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

### 1.6 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

### 1.7 Gift Aid

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

### 1.8 Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

### 1.9 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

### 1.10 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

### 1.11 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 1.12 Investment income

This is included in the accounts when receivable.

## Notes to accompany the accounts

### 1.13 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the 200 Club and associated support costs.
- Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### 1.14 Grants

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

### 1.15 Support costs

Support costs include central functions of administration for the charity.

### 1.16 Tangible fixed assets for use by charity

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

### 1.17 Stocks

Stocks are valued at the lower of cost and net realisable value.

## Notes to accompany the accounts

### 1.18 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

### 1.19 Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount if payment is due within one year.

### 1.20 Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

### 1.21 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

### 1.22 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

### 1.23 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

## Notes to accompany the accounts

### 1.23 Judgements and key sources of estimation uncertainty (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## Notes to accompany the accounts

2 Donations and legacies	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
Membership subscriptions	313,087	-	<b>313,087</b>	276,584
Less paid to the Scout Association	(224,537)	-	<b>(224,537)</b>	(199,410)
County Levy	88,550	-	<b>88,550</b>	77,174
Donations and legacies	1,257	85,000	<b>86,257</b>	363
	<u>89,807</u>	<u>85,000</u>	<u><b>174,807</b></u>	<u>77,537</u>

Donations and legacies in the prior year were unrestricted.

3 Income from Investments	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
Investment and bank interest	6,026	-	<b>6,026</b>	243
	<u>6,026</u>	<u>-</u>	<u><b>6,026</b></u>	<u>243</u>

Income from investments in the prior year were unrestricted.

4 Income from other trading activities	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
County Badge Sales	-	-	-	902
200 Club	3,566	-	<b>3,566</b>	4,446
	<u>3,566</u>	<u>-</u>	<u><b>3,566</b></u>	<u>5,348</u>

Income from other trading activities in the prior year were unrestricted.

5 Income from charitable activities	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
Events - Escape 2022	-	-	-	1,112
Events - Junior Warrior 2022	-	-	-	12,736
Events - Cub Camp 2022	-	-	-	26,067
Events - Ignite 2022	-	-	-	954
Duke of Edinburgh Award Scheme	1,723	-	<b>1,723</b>	2,235
Leader Training	-	-	-	320
Activity and event income	273,839	-	<b>273,839</b>	63,240
European Jamboree	-	-	-	500
Watson Scout Centre	-	-	-	134,163
Equipment Hire income	18,299	-	<b>18,299</b>	-
Marquee Hire income	3,293	-	<b>3,293</b>	-
Membership mileage income	833	-	<b>833</b>	-
Income from sale of equipment	1,626	-	<b>1,626</b>	-
Van mileage income	467	-	<b>467</b>	-
Centre hire fees	16,459	-	<b>16,459</b>	-
Other income	126	-	<b>126</b>	-
<b>TOTAL</b>	<u>316,665</u>	<u>-</u>	<u><b>316,665</b></u>	<u>241,327</u>

Income from charitable activities in the prior year of £241,327 was £112,013 restricted and £129,314 unrestricted.

## Notes to accompany the accounts

6 Expenditure on Charitable activities			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Events - Cub Camp 2022	-	-	-	21,629
Events - Junior Warrior 2022	-	-	-	13,363
Duke of Edinburgh Award Scheme	1,871	-	1,871	2,947
SOWA fees	445	-	445	-
Training costs	1,228	-	1,228	1,705
Programme costs	27,041	-	27,041	52,559
Access and useage fees	137,462	5,724	143,186	-
Activity Session costs	15,549	-	15,549	-
Catering and Food cost	26,981	-	26,981	-
Computer and Software	351	-	351	-
Fuel and Gas costs	1,242	-	1,242	-
Hire and Rental costs	29,557	-	29,557	-
Marketing, Media and Merchandise	6,366	-	6,366	-
Member Mileage costs	12,520	-	12,520	-
Miscellaneous Infrastructure costs	4,593	-	4,593	-
Repairs and maintenance	20,637	-	20,637	-
Subscriptions	10,057	-	10,057	-
Sundry Equipment	13,983	-	13,983	-
Travel and subsistence	563	-	563	-
Vehicle costs	5,285	-	5,285	-
Sundry costs	2,695	-	2,695	-
European Jamboree	-	-	-	500
Watson Scout Centre	-	-	-	18,771
Startup Grants	1,500	-	1,500	1,500
Online Scout Manager	-	-	-	8,100
<b>Support costs :</b>				
Salaries	31,377	-	31,377	17,914
Employment Allowance received	(205)	-	205	(1,062)
HR and Payroll fees	985	-	985	-
Rent, rates and utilities	30,585	-	30,585	18,461
Repairs and maintenance	7,771	-	7,771	147
Telephone	433	-	433	1,129
Printing and Stationery	7,347	-	7,347	2,576
IT Costs	8,136	-	8,136	500
Website	-	-	-	4,120
Other Office Costs	-	-	-	998
Insurances	9,201	-	9,201	4,315
Meetings/non programme events	2,026	-	2,026	1,650
County Staff Expenses	1,565	-	1,565	2,436
County Commissioner updates	-	-	-	1,034
Bank charges	321	-	321	-
Purchases	4,133	-	4,133	-
County Conference	3,785	-	3,785	-
Volunteer Development costs	379	-	379	-
Depreciation	15,036	-	15,036	22,078
<b>TOTAL</b>	<b>442,801</b>	<b>5,724</b>	<b>448,525</b>	<b>197,370</b>

Expenditure on charitable activities in the prior year was unrestricted.

## Notes to accompany the accounts

7 Expenditure on raising funds	2024			2023
	Unrestricted £	Restricted £	Total £	Total £
200 Club Prizes etc.	1,495	-	1,495	2,195
County badges and neckers	1,535	-	1,535	818
Fund raising costs	-	-	-	200
	<u>3,030</u>	<u>-</u>	<u>3,030</u>	<u>3,213</u>

Expenditure on raising funds in the prior year was unrestricted.

8 Expenditure on Governance costs	2024			2023
	Unrestricted	Restricted	Total	Total
Accountancy fees and costs	2,361	-	2,361	-
	<u>2,361</u>	<u>-</u>	<u>2,361</u>	<u>-</u>

Previously a donated fee.

9 Fixed assets	Watson Scout Centre	Activity Assets	County Office Equipment	Watson Scout Centre Assets	Total
	£	£	£	£	£
<b>Cost/Valuation</b>					
At 31 March 2023	382,370	240,429	22,770	32,457	678,026
Transfers	-	-	-	-	-
Additions	276,118	20,568	-	-	296,686
Disposals	-	-	-	-	-
Revaluation	-	-	-	-	-
At 31 March 2024	<u>658,488</u>	<u>260,997</u>	<u>22,770</u>	<u>32,457</u>	<u>974,712</u>
<b>Depreciation</b>					
At 31 March 2023	83,304	179,666	22,770	24,842	310,582
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Charge for the year	-	13,418	-	1,619	15,037
At 31 March 2024	<u>83,304</u>	<u>193,084</u>	<u>22,770</u>	<u>26,461</u>	<u>325,619</u>
<b>Net book value</b>					
At 31 March 2024	<u>575,184</u>	<u>67,913</u>	<u>-</u>	<u>5,996</u>	<u>649,093</u>
At 1 April 2023	<u>299,066</u>	<u>60,763</u>	<u>-</u>	<u>7,615</u>	<u>367,444</u>

10 Stocks	2024		2023
	£		£
County Badges	-	-	361
Other	-	-	174
	<u>-</u>	<u>-</u>	<u>535</u>

11 Debtors and Prepayments	2024		2023
	£		£
Debtors	6,711	6,711	3,397
Prepayments	143,709	143,709	132,308
	<u>150,420</u>	<u>150,420</u>	<u>135,705</u>

## Notes to accompany the accounts

### 12 Current liabilities

	2024	2023
	£	£
Trade creditors	13,572	10,035
Income received in advance	774,933	352,157
	<u>788,505</u>	<u>362,192</u>

### 13 Unrestricted funds - general

	2024	2023
At 1 April 2023	406,457	384,639
Surplus (deficit) for the year	(32,128)	11,859
Transfer (to)/from designated funds	149,134	9,959
Transfer from restricted funds to general	197,320	-
At 31 March 2024	<u>720,783</u>	<u>406,457</u>

Excluding fixed assets, General Reserves at 31st March 2024 stood at £71,690 (£39,013 at 31.3.23).

14 Unrestricted funds - designated - current year	At 1 April 2023	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2024
	£	£	£	£	£
World Scout Jamboree	8,695	-	-	(6,695)	2,000
County Development Project	15,807	-	-	(15,807)	-
Activities Equipment Replacement Fund	1,888	-	-	(1,888)	-
Watson Scout Centre Equipment & Developments	76,654	-	-	(76,654)	-
Scouting Development Projects	119,021	-	-	(119,021)	-
Youth Development Projects	23,592	-	-	(23,592)	-
County Office Developments Fund	5,000	-	-	(5,000)	-
Escape Reserve	477	-	-	(477)	-
Contingency Reserve	-	-	-	100,000	100,000
	<u>251,134</u>	<u>-</u>	<u>-</u>	<u>(149,134)</u>	<u>102,000</u>

The Trustees have agreed to remove the detailed funds and transfer the balance to general funds, other than and Contingency fund and the annual contribution to the World Scout Jamboree for future use.

Unrestricted funds - designated - prior year	At 1 April 2022	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2023
	£	£	£	£	£
World Scout Jamboree	6,695	-	-	2,000	8,695
County Development Project	15,807	-	-	-	15,807
Activities Equipment Replacement Fund	13,225	-	-	(11,337)	1,888
Watson Scout Centre Equipment & Developments	73,276	-	-	3,378	76,654
Scouting Development Projects	123,021	-	-	(4,000)	119,021
Youth Development Projects	23,592	-	-	-	23,592
County Office Developments Fund	5,000	-	-	-	5,000
Escape Reserve	477	-	-	-	477
	<u>261,093</u>	<u>-</u>	<u>-</u>	<u>(9,959)</u>	<u>251,134</u>

## Notes to accompany the accounts

<b>15 Restricted funds - current year</b>	<b>At 1 April 2023</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
World Scout Jamboree	3,496	-	-	(3,496)	-
Watson Scout Development	114,548	85,000	(5,724)	(193,824)	-
	<u>118,044</u>	<u>85,000</u>	<u>(5,724)</u>	<u>(197,320)</u>	<u>-</u>

The restricted funds are as follows:

Funds received to support World Scout Jamborees now utilised in the 2023 World Jamboree.

Funds received for the renovation of Watson Scout Centre which is now complete.

<b>Restricted funds - prior year</b>	<b>At 1 April 2022</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
World Scout Jamboree	3,496	-	-	-	3,496
Watson Scout Development	2,535	112,013	-	-	114,548
	<u>6,031</u>	<u>112,013</u>	<u>-</u>	<u>-</u>	<u>118,044</u>

<b>16 Trustees expenses</b>	<b>2024 £</b>	<b>2023 £</b>
Total	<u>485</u>	<u>240</u>

The total amount of payments or reimbursement of out-of-pocket expenses made to 7 trustees were as follows:

<b>17 Wages and salaries</b>	<b>2024 £</b>	<b>2023 £</b>
Salaries	30,751	16,487
National Insurance	205	1,062
Employment Allowance received	(205)	(1,062)
Pension	420	365
	<u>31,171</u>	<u>16,852</u>

The County Scout Council employed one full time and one part time office staff during the year. There were no employees receiving more than £60,000 in the year (2023: None). There were no Trustees remunerated in this or the prior year.

### 18 Financial commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	<b>2024 £</b>	<b>2023 £</b>
Within one year	17,889	-
Between 2 and 5 years	<u>68,806</u>	<u>-</u>

## Notes to accompany the accounts

### 19 Net assets between funds current year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	649,093	-	649,093
Current assets	962,195	-	962,195
Current liabilities	(788,505)	-	(788,505)
	<u>822,783</u>	<u>-</u>	<u>822,783</u>

### Net assets between funds prior year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	367,444	-	367,444
Current assets	652,285	118,044	770,329
Current liabilities	(362,138)	-	(362,138)
	<u>657,591</u>	<u>118,044</u>	<u>775,635</u>

### 20 Taxation

As a charity, North Yorkshire Scouts is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

## Section E - Declaration

The Trustees declare that they have approved the Trustees' Report.

Max Butler, County Lead Volunteer

Lars Kramm, Chair of Board of

Trustees

*Signed on behalf of The Trustees of North Yorkshire Scouts*

**Date: 13/09/2024**

**NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 524708

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# Accounts

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# **North Yorkshire Scouts Annual Report & Accounts**

01 April 2022 - 31 March 2023

North Yorkshire County Scout Council  
Registered Charity: 524708

# County Chairman

This past year has been another incredible action-packed year for North Yorkshire Scouts. We have now started on our joint transformation journey, incorporating new ideas and structures and eagerly anticipating the fresh perspectives and energy from our latest staff team members.



Our collective ability to adapt has never been more evident than in the Scouts' decision to extend our 'Skills for Life' strategy to 2025. Our vision remains steadfast: to prepare more young people with life skills with the support of our dedicated leaders and a continually evolving, inspiring programme. By 2025, we aim to have grown into an even more inclusive community, shaped by the voices and needs of young people, making a significant impact within our local areas.

This year's incredible achievement is that North Yorkshire has had the most substantial growth of all counties in our region. This inspiring accomplishment is a testament to the tireless work of our community and the irresistible appeal of the Scouting experience in North Yorkshire.

We are thrilled about our upcoming adventures and are witnessing a regular collection of extraordinary county events, each growing more robust than the last. In the coming year, we look forward to hosting Larkin in our stunning county and the much-anticipated renovation of Watson, our County Scout Centre. Thanks to the tremendous fundraising efforts of the Watson team, our Scouts will soon enjoy a refreshed and upgraded facility.

I extend my gratitude to our Trustees at both county and district levels, whose tireless work ensured the continuity and safety of Scouting throughout the year. Their unwavering commitment is commendable; their continued support is crucial to our success.

As we forge ahead, we remain committed to equipping our Scouts with essential life skills, preparing them for whatever comes next. We anticipate a year filled with growth, inclusivity, and resilience. So here's to another year of empowering our Scouts with skills for life. North Yorkshire Scouts are ready for whatever comes next.

Lars Kramm - County Chair

# County Commissioner

In the last 12 months, our county volunteers and staff have achieved so much as a team. I have had the pleasure of getting to see all of them continue to thrive in their roles and ultimately support thousands of young people to gain skills for life.

I have been so proud to watch from afar our Larkin International Jamboree volunteers form a team to start to plan and organise the UK's first Jamboree open to every section! I know that Larkin will create an exceptional and memorable experience for our young people.



Our census results across the county showed that the energy and enthusiasm our volunteers put into Scouting could make a difference. We had the most significant increase in membership of the eight counties in the North East Region at over 9%! As someone who came from being an Explorer Scout Leader, I was excited to see that Explorer Scout numbers in North Yorkshire increased by 25%! A special shout out to our volunteers in South Craven District, who had one of England's biggest jumps in membership!

Our Watson Scout Centre Team celebrated success this year when their dedicated fundraising team hit their targets for funding the renovation of our accommodation block in the North York Moors.

It has been great to work with our volunteers to improve our support and Governance functions, including establishing our new Finance Committee and redesigning the staffing provision to ensure we are acting as a progressive and modern organisation.

Throughout my first year as your County Commissioner, I have enjoyed visiting many brilliant Scouts events, locations, and occasions. For example, it was fantastic to visit our Ellerton Water Activity Centre and drop into their Cubs Fun Day, get a tour of the new development work at Birch Hall Campsite in Scarborough District, see North Hambleton's activity-based St George's Day at Camp Hill, visit the Harrogate Winter Camp at Thornthwaite, take part in York's fundraising fete at Snowball Plantation Campsite, participate in the Iftar with our Scouts at York Mosque, see our Climbing Team in action with 50 Explorer Scouts near Ilkley, and many, many more examples of our volunteers delivering for our young people.

I am so proud to be your County Commissioner, and I can't wait to see what next year has in store for our volunteers and Young People.

Max Butler - County Lead Volunteer (County Commissioner)

# 2023 Census

We're so proud that we grew by over 650 members in 2023. North Yorkshire Scouts had one of the highest growths in membership across all of the UK Scout Counties!

We know this is because of all the great work our volunteers are putting in to make sure Scouting is fun, accessible, and inclusive for every young person.

**113 more  
adult  
volunteers  
joined North  
Yorkshire in  
2022-2023**

**9% growth in  
young people  
since 2022**



**233**

**Squirrels**

**1725**

**BEAVERS**

**2048**

**cubs**

**1727**

**SCOUTS**

**592**

**EXPLORERS**

# District Membership

	Squirrels	Beavers	Cubs	Scouts	Explorers	YP 4-18	Adults	Total
<b>North Yorkshire</b>							81	81
<b>Ingleborough</b>	-	40	52	45	30	167	77	244
<b>Easingwold</b>	-	57	57	69	21	204	60	264
<b>South Craven</b>	12	92	79	69	21	273	86	359
<b>Ryedale</b>	-	83	108	93	44	328	117	445
<b>Richmondshire</b>	-	106	122	77	24	329	125	454
<b>Selby</b>	41	114	149	101	22	427	129	556
<b>North Hambleton</b>	12	97	149	108	32	398	191	589
<b>Scarborough and District</b>	31	102	168	130	63	494	193	687
<b>Ripon and District</b>	22	163	192	157	37	571	166	737
<b>York Minster</b>	14	166	186	187	30	583	211	794
<b>Harrogate and Nidderdale</b>	24	332	359	275	97	1087	300	1387
<b>York Ebor</b>	77	373	427	416	171	1464	456	1920
<b>Totals</b>	233	1725	2048	1727	592	6325	2192	8517

# Youth Team

I am thrilled to reflect on an extraordinary year of progress in the advancement of YouthShaped scouting in North Yorkshire! The emergence of remarkable talents within our County has propelled us into an exceptional position as we look towards the future.

I would like to share a few personal highlights that have made this year truly memorable. Witnessing North Yorkshire Scouts take the lead in various significant endeavours, such as their prominent role during the Queen's lying in state and their invaluable contribution to the coronation effort, has been truly inspiring.



Observing our Young people step up and lead activities at our major camps and events has been a testament to their remarkable growth and development. Furthermore, I am delighted to announce the establishment of our very first Youth Shaped Board, marking a significant milestone in empowering our young members to actively shape the future of scouting.

With these achievements in mind, I am confident that we are well-equipped to embrace the opportunities that lie ahead. Together, let us continue to nurture and support the next generation of scouting superstars within our county, ensuring a bright and prosperous future for YouthShaped scouting in North Yorkshire.

James Porter, County Youth Commissioner



# Transformation

We are now mid-way through the Scouts' Transformation Project and lots of changes are also now happening locally!

The main aim of the project is to make Scouting more accessible, removing jargon and archaic processes, improving our digital systems, and changing our Trustee Boards to be in line with Charity Commission guidelines.



The key headlines are:

- Creating a warmer welcome for new volunteers
- Making learning more valuable and convenient
- Simplifying volunteering with changes to roles and team structures
- A new digital experience for managing adult membership data

This will be our first year as a Trustee Board, updated from an Executive Committees. This is helping us refocus on governance tasks and Trustee responsibilities, leaving the County Leadership Team to concentrate on the management and operational delivery of the County, with our Trustees' support.

Other changes happening in North Yorkshire include our brand new County website - this is almost ready to go live and will be more accessible!

Phil Bennett - Transformation Lead



# Programme Team

Our Programme Team is here to provide activity resource and event delivery to all our sections in North Yorkshire.

We are a multi-faceted team, from running major events, to providing opportunities to take part in unusual and interesting activities, to providing resources and skills to our volunteers to enable them to provide activities to their groups.



This year has been another exceptional year, as we build towards our Larkin International Jamboree in 2024! Some of our great achievements have been described below by some of our volunteer Team Leaders.

Neil Underwood - Deputy County Commissioner & Programme Team Leader



# Land Programme

Land activities gradually returned to normal in 2022/23. The team's initial focus was on helping groups and districts to restart their activity programmes.

This included providing activities to the recently formed North Hambleton District at a leader training event and at a St Georges Day event. The Land Team also supported Harrogate and Nidderdale District to resume high ropes activities at Thornthwaite Activity Centre by providing leader training and assistance to revise their Operating Manual.



In the early summer we provided multiple activities at County Cub Camp, the first large scale event for 3 years, followed by the return of the Beaver and Cub activity days at Ellerton in June and September, and the new Ignite Camp for Scouts and Explorers in September. During the summer we provided caving and rock-climbing activities to several groups. Towards the end of the year, in March 2023, we provided a climbing activity at Ilkley for Ebor District Explorers.

Partly in preparation for Ignite and partly to develop capability for Larkin, we added Tomahawk throwing to the list of activities supported by the team, appointing a coordinator, acquiring equipment, developing a leader training event and providing guidance to groups and districts on the safe running of the activity. We also appointed a Shooting Coordinator, appointed new assessors in Climbing, Archery and Caving, and 6 leaders gained permits for Climbing.

Steve Hall - Land Programme Team Leader



# Water Programme Team

The Ellerton Water Team returned to running its excellent water programme this year. We ran some great events at Ellerton, including paddlesports, sailing, windsurfing. We also supported Group camps in the area by putting on water activities for them. Our popular Cub and Beaver days also soon filled up and were very much enjoyed by all who attended.

Our team helped approximately 1,100 young people onto and off the water. Next year will be even better, as we have increased the number of spaces and events available too!



Members of the team also provided days of bellboating at York and Boroughbridge and were also able to provide approximately four weeks of evening bellboating, with some help from a local resident who very kindly allows us to use her property to park our trailers and boats.

Like other Scouting activities we rely heavily on our volunteers, many of whom also have roles with Groups or Districts, and as the season went on, the numbers increased steadily. I would like to express my grateful thanks to all who contributed in any shape or form.

David Wilkinson - Water Programme Team Leader

# Event Delivery Team

This year has been an absolutely fantastic year for the Event Delivery Team, with 3 major events taking place! Following the successful return of County Cub Camp, our next big event was Ignite, a brand-new Scouts and Explorers activity camp, which was held deep into the Dalby Forest. Nearly 1,000 young people and adult volunteers enjoyed a weekend of queue-and-do activities, including zipping around Go Ape, climbing our Jacob's Ladder, meeting our local Fire and Rescue service, playing hook-a-duck with a digger! Building on the success of last year, Ignite is back for its 2nd year this autumn, to be held at the illustrious Castle Howard.

Our annual Escape event took place for its 9th year in October - over 100 Explorer Scouts trying to get across the Howardian Hills countryside, whilst trying to evade our Catcher teams of adult volunteers! The aim of Escape is to give our Explorers the opportunity to develop their risk, resilience and leadership skills and we are always impressed with the strategic skills and the teamworking qualities our Explorers show! The team are busy preparing for this year's extra special 10th Escape, happening this October.

The Events Team have been able to structure an expanding portfolio of events offered to young people from all parts of the county. They are heavily reliant and therefore very fortunate to have the help from many North Yorkshire and nearby county volunteers to safely run the event programmes. The various event functions continue to build their own communities and with continuing engagement and delivery of quality events, it is hoped the team will build in future reliance and dependability into the staff teams for future events.

Will Crafter - Events Team Leader



# Event Support Team

Through the year we have provided event infrastructure to over 34,000 people at 50 different events. We have supported Scouts across the county, from Harrogate Winter Camp to St. George's Days.

Alongside this we have raised over £16,000 from outside of the county to subsidise the service that we offer North Yorkshire Scouts.

We have renewed and expanded our asset base to better meet demand, with more catering equipment including commercial cookers and barbecues and newer TVs and generators.

Simon Peers - Events Support Team Leader



# Watson Scout Centre

In the past year, many of our North Yorkshire Scout Groups have made use of the Watson Scout Centre, and we have also welcomed Scout groups from other Counties, and other voluntary organisations. The Centre is open all year round and we welcome bookings from any Scout Groups.

The centre is managed by its own team, who keep the centre functioning smoothly. This year we were proud to receive a brand new lawnmower in October, with a two year sponsorship deal from Russells Agricultural Machinery Supplier of Northallerton. We've also made some much needed improvements to the swings and play equipment in the gardens. We are very grateful to have received financial support from Hambleton District Council, via its 'Making a Difference Grant' scheme, and North Yorkshire County Council's Locality Budget Scheme for these projects also.

Next year is going to be a very exciting year for Watson. After a two-year fundraising campaign, our team is really pleased to have raised over £300,000! This will be used to make some much needed renovations to our Activity Room and the Bilsdale Dormitory, and also to build a new room. Our new extension has been designed specifically to help ensure Watson will be more accessible to those with disabilities.

Peter Bardon - Watson Centre Team Leader

# World Scout Jamboree

Attending the World Scout Jamboree in South Korea this year will be an absolute dream come true. Over 40,000 Scouts from all corners of the globe will gather for this incredible event. We're immensely proud to be in the UK Contingent, as we're not just travel buddies, but also planners, fundraisers, motivators, and mentors. We have big goals to achieve in a short amount of time, but we're ready to embrace the challenge.



We're really looking forward to experiencing the rich Korean culture and history, exploring Seoul, and connecting with Scouts from different countries. We can't wait to wander through the bustling markets of Namdaemun, savouring the local flavours and trying delicious street food like kimchi pancakes! Seoul promises to be a captivating blend of tradition and modernity, and we're looking forward to creating unforgettable memories and embracing the spirit of adventure.

Together as a Unit representing North Yorkshire Scouts, we will: Think big. Dream wild. Act Together

Agnes and Niki - North Yorkshire Scouts' World Jamboree Unit Members



# Larkin International Jamboree

We warmly invite all Scouting sections, and Guides, to North Yorkshire's International Jamboree - Larkin!

Larkin takes place from 27 July - 3 August 2023 at Duncombe Park in Helmsley - so Yorkshire Day celebrations will definitely feature!

We are providing an experience for all sections, including holding Little Larkin for our younger sections.

Our programme have been busy booking an amazing list of activities for Larkin. Our activity list currently includes: Water activities (both on and off site), high ropes courses, mountain biking, bouldering, bushcraft, archery, abseiling, inflatables, shooting, caving, zip lines, circus skill workshops, baking, zorbing, an escape room, craft areas, trampolines, and much more will be available.

We will also be welcoming groups from around the world, as an International Jamboree! participation is also welcome; we can assist you in identifying host groups and establishing connections that will last throughout the Jamboree.

Bookings are currently open and we have had lots of groups sign up already, from all around the UK and the world! We've also got lots of opportunities open for staff roles - we're looking for skills in lots of different areas! If you want to lend a hand with the planning, or want to help us out during the event, keep an eye out on our website for the latest roles coming up!

Check out our website for the latest information at [www.larkinjamboree.org.uk](http://www.larkinjamboree.org.uk)



27 July - 3 Aug 2024



# Member Support Team

Our Staff team has been increased in the last few months, as three new Member Support Officers joined Team North Yorkshire, to work alongside our existing County Administrator.

Rob Atkin, Lucy Horsman, and Rachel Whitter have each joined us for fifteen hours a week to support the County Team.

Rob will be supporting our Programme Team with the delivery of events and activities, as well as organising our County Conference and County Awards Ceremony.

Lucy is leading on all things communications, marketing, and social media in the County, including managing our new website when it launches this summer.

Rachel will be taking the lead on our operational finances, supporting the entire County Team as well as providing strategic support to the County Treasurer and Finance Committee.

Iris continues to provide valuable support as our County Administrator.



# Trustees' Annual Report

## Charity Name

North Yorkshire County Scout Council

## Registered with The Scout Association

00164

## Registered Charity Number

524708

## Charity's Principal Address

43b Market Place, Thirsk, North Yorkshire, YO7 1HA

## Operating Venue

York & North Yorkshire

## Banker

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

## Independent Examiner

MHA Moore and Smalley Chartered Accountants, Priory Close, St Mary's Gate, Lancaster LA1 1XB



# Section A - Our Trustees

Ex-Officio means 'by virtue of their office'. These volunteers are those whose main Scouting role also makes them a Trustee. Their role and start dates are stated below.

Max Butler	County Lead Volunteer (County Commissioner)	1st March 2022
James Porter	County Youth Commissioner	5th September 2022
Lars Kramm	County Chair	5th September 2022
Adam Turner	County Secretary	17th January 2023
Alison Haigh	County Treasurer	17th September 2019

Nominated Members are selected by our County Lead Volunteer and County Chair. These nominations are approved at our AGM. Their start dates are stated below.

Simon Peers		15th July 2021
Karsten Hartmann		5th September 2022
Luke Martin		5th September 2022
Oliver Goss		5th September 2022

Elected Members are appointed to the board at the AGM. POR states that those who wish to be elected to the board must hold a County Role, or are in a relevant role from a District. Their start dates are stated below.

Peter Bardon		15th July 2011
Ian Bardon		23rd June 2019
Marjorie Coughlan		23rd June 2019
Dean Smith		22nd September 2020
Simon Hickling		5th September 2022
Stephen Hall		5th September 2022

Co-opted members are volunteers selected for a particular area they are responsible for, or a representative of an organisation which the County wants to maintain co-operation with. Their role and start date are stated below.

Al Murray	Larkin 2024 Event Director	27th February 2022
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# Section B - Structure, governance and management

The County's governing documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisations and Rules (POR) document. The charity is a trust, established under its rules that are common to all Scouts.

The County is managed by its Leadership Team and governed by its Trustee Board, who are appointed in accordance with POR. Our Trustee Boards should, wherever possible, have as full voting members at least two people aged between their 18th and 25th birthdays. In its current term, our Trustee Board includes three volunteers who are aged under 25.

All members of the Trustee Board act as the 'Charity Trustees' of the Scout County which is an educational charity. Our Trustee Board meets at least four times each year.

Members of the Trustee Board complete 'Essential Information for Trustees' training within the first 5 months of joining the board.

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.

The Board of Trustees exists to support the County Commissioner in meeting the responsibilities of their appointment.

**A County Board of Trustees must:**

Develop and maintain a risk register, including putting in place appropriate mitigations  
Ensure that the charity's finances are properly managed, and appropriate policies are in place, including development and maintenance of appropriate budgets to support the work of the charity

Maintain and manage:

- A reserves policy for the charity (including a plan for use of reserves outside the 'minimum')
- An investment policy for the charity
- A public benefit statement for the charity

Promote and support the development of Scouting in the local area.

Ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the charity is properly protected and maintained.

Ensure the appointment and management and operation of any sub-committees, including appointing a Chair to lead the sub-committee

Ensure that effective administration is in place to support the work of the Trustee Board appoint any Administrators, Advisers and co-opted members of the Trustee Board ensure transparency of operation, including:

- Prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer as appropriate, who is appointed by the Scout Council at their Annual General Meeting
- Prepare and approve the Trustees' Annual Report (which must include the Annual Accounts)
- Present the approved Trustees' Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting (AGM)

Following the AGM, ensure that a copy of the Trustee Annual Report and Accounts is sent to the District or County Trustee Board administration and, if a registered charity, is filed with the appropriate charity regulator (if the regulator's rules require it).

Take responsibility for adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor.

Individually and collectively maintain confidentiality regarding appropriate Trustee Board business

Act as a responsible employer in accordance with Scouting's values and relevant legislation, ensuring that effective line management is in place for each employed staff member and that these are clearly established and communicated, and that appropriate specific personnel insurance is in place

Provide any necessary support to the County Commissioner, when required, to assist the opening, change, merging or closing of Districts, and Scout Active Support Units in the County.

# Section C - Objectives and Activities

Scouting exists 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.

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

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.

The main activities of the Scout County are:

- Growing and developing Scouting in the County.
- Ensuring that young people are meaningfully involved at all levels
- Supporting the Scout Districts of North Yorkshire.
- Delivering activities and events at scale
- Providing equipment and resources to Districts and Groups
- Operating Ellerton Scout Activity Centre and Watson Scout Centre
- Supporting the roll out of UK Scouts initiatives and processes

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 - Financial Review

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur.

Particular regard has been given to the County's employment responsibilities to its paid staff. The Trustee Board considers that the County should hold at least a sum equivalent to 12 months of normal running costs, approximately £80k.

This is in addition to unrestricted funds designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects. The Reserves Policy will continue to be reviewed annually.

The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH YORKSHIRE COUNTY SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the company for the year ended 31 March 2023 which are set out from page 22 of this document.

## **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

## **Jack Steer ACA**

MHA Moore and Smalley Chartered Accountants

14 Mannin Way Lancaster Business Park Lancaster LA1 3SW

## Statement of Financial Activity

### Statement of Financial Activity Year ended 31 March 2023

	Notes	Unrestricted General £	Funds Designated £	Restricted funds £	2023 Total £	2022 Total £
<b>Income</b>						
Donations and legacies	3	77,537	-	-	77,537	49,340
Income from investments	4	243	-	-	243	574
Income from other trading activities	5	5,348	-	-	5,348	6,044
Income from charitable activities	6	129,314	-	112,013	241,327	102,586
<b>Total income</b>		<b>212,442</b>	<b>-</b>	<b>112,013</b>	<b>324,455</b>	<b>158,544</b>
<b>Expenditure</b>						
Expenditure on charitable activities	7	(197,370)	-	-	(197,370)	(175,445)
Expenditure on raising funds	8	(3,213)	-	-	(3,213)	(4,387)
<b>Total expenditure</b>		<b>(200,583)</b>	<b>-</b>	<b>-</b>	<b>(200,583)</b>	<b>(179,832)</b>
<b>Net income/(expenditure) before transfers</b>		<b>11,859</b>	<b>-</b>	<b>112,013</b>	<b>123,872</b>	<b>(21,288)</b>
Transfers (to)/from Designated Funds	14	9,959	(9,959)	-	-	-
Transfers (to)/from Restricted Funds		-	-	-	-	-
<b>Net income/(expenditure) before other recognised gains/(losses)</b>		<b>21,818</b>	<b>(9,959)</b>	<b>112,013</b>	<b>123,872</b>	<b>(21,288)</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>21,818</b>	<b>(9,959)</b>	<b>112,013</b>	<b>123,872</b>	<b>(21,288)</b>
<b>Total funds brought forward</b>		<b>384,639</b>	<b>261,093</b>	<b>6,031</b>	<b>651,763</b>	<b>673,051</b>
<b>Total funds carried forward</b>		<b>406,457</b>	<b>251,134</b>	<b>118,044</b>	<b>775,635</b>	<b>651,763</b>

## Balance Sheet

<b>Balance Sheet</b>				
<b>Year ended 31 March 2023</b>				
			<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>Unrestricte d Funds</b>	<b>Restrict ed funds</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets:</b>				
Watson Scout Centre	<b>9</b>	299,066	-	299,066
Tangible assets	<b>9</b>	68,378	-	68,378
<b>Total fixed assets</b>		<u>367,444</u>	<u>-</u>	<u>367,444</u>
<b>Current Assets:</b>				
Stocks	<b>10</b>	535	-	535
Debtors	<b>11</b>	135,705	-	135,705
Cash at bank and in hand		516,045	118,044	634,089
		<u>652,285</u>	<u>118,044</u>	<u>770,329</u>
<b>Less:</b>				
Creditors: amounts falling due within one year	<b>12</b>	362,138	-	362,138
<b>Net current assets</b>		<u>290,147</u>	<u>118,044</u>	<u>408,191</u>
<b>Net assets</b>		<u>657,591</u>	<u>118,044</u>	<u>775,635</u>
<b>Funds of the charity</b>				
Unrestricted funds - general	<b>13</b>	406,457	-	406,457
Unrestricted funds - designated	<b>14</b>	251,134	-	251,134
Restricted funds	<b>15</b>	-	118,044	118,044
		<u>657,591</u>	<u>118,044</u>	<u>775,635</u>
		<u>651,763</u>		<u>651,763</u>

The Trustees declare that North Yorkshire County Scout Council approved the accounts on 23 January 2024.



Max Butler, County Commissioner

Signed on behalf of The Trustees of North Yorkshire Scouts



Lars Kramm, County Chair

## Notes to accompany the accounts

### 1 Accounting policies

North Yorkshire County Scout Council is an unincorporated association. Its governing document is the Royal Charter granted 4 January 1912. The charitable objects are the instruction of young people in the principles of discipline, loyalty and citizenship.

#### 1.1 Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102. The financial statements are prepared on a going concern basis under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of the accounts are set out below.

#### 1.2 Change in the basis of accounting

There has been no change to the accounting policies during the year.

#### 1.3 Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable, and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

#### 1.5 Members' subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

#### 1.6 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### 1.7 Gift Aid

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate

## Notes to accompany the accounts

### 1.8 Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

### 1.9 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

### 1.10 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

### 1.11 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 1.12 Investment income

This is included in the accounts when receivable.

### 1.13 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Cost of raising funds comprises the costs of the 200 Club and associated support costs.

Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### 1.14 Grants

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

### 1.15 Support costs

Support costs include central functions of administration for the charity.

### 1.16 Tangible fixed assets for use by charity

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

## Notes to accompany the accounts

### 1.17 Stocks

Stocks are valued at the lower of cost and net realisable value.

### 1.18 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

### 1.19 Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount if payment is due within one year.

### 1.20 Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

### 1.21 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

### 1.22 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

## 2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## Notes to accompany the accounts

### 3 Donations and legacies

			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Membership subscriptions	276,584	-	276,584	225,078
Less paid to the Scout Association	(199,410)	-	(199,410)	(176,148)
County Levy	77,174	-	77,174	48,930
Donations and legacies	363	-	363	410
	<u>77,537</u>	<u>-</u>	<u>77,537</u>	<u>49,340</u>

Donations and legacies in the prior year were unrestricted.

### 4 Income from Investments

			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Investment and bank interest	243	-	243	574
	<u>243</u>	<u>-</u>	<u>243</u>	<u>574</u>

Income from investments in the prior year was unrestricted.

### 5 Income from other trading activities

			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
County Badge Sales	902	-	902	1,128
200 Club	4,446	-	4,446	4,916
	<u>5,348</u>	<u>-</u>	<u>5,348</u>	<u>6,044</u>

Income from other trading activities in the prior year was unrestricted.

### 6 Income from charitable activities

			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Events - Escape 2022	1,112	-	1,112	477
Events - Junior Warrior 2022	12,736	-	12,736	-
Events - Cub Camp 2022	26,067	-	26,067	-
Events - Ignite 2022	954	-	954	-
Duke of Edinburgh Award Scheme	2,235	-	2,235	2,181
Leader Training	320	-	320	-
Activities	63,240	-	63,240	24,964
European Jamboree	500	-	500	51,368
Watson Scout Centre	22,150	112,013	134,163	15,546
Watson Sout Centre (HMG Government grants)	-	-	-	8,000
Other Income	-	-	-	50
<b>TOTAL</b>	<u>129,314</u>	<u>112,013</u>	<u>241,327</u>	<u>102,586</u>

## Notes to accompany the accounts

Income from charitable activities in the prior year of £102,586 was £2,535 restricted and £100,051 unrestricted.

7 Expenditure on Charitable activities			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Events - Cub Camp 2022	21,629	-	21,629	-
Events - Junior Warrior 2022	13,363	-	13,363	-
Duke of Edinburgh Award Scheme	2,947	-	2,947	1,420
Training costs	1,705	-	1,705	3,950
Activities	52,559	-	52,559	36,651
European Jamboree	500	-	500	50,900
Watson Scout Centre	18,771	-	18,771	15,397
Startup Grants	1,500	-	1,500	2,277
Online Scout Manager	8,100	-	8,100	8,251
<b>Support costs :</b>				
Salaries	17,914	-	17,914	27,294
Employment Allowance received	(1,062)	-	(1,062)	(1,788)
Rent and rates	16,505	-	16,505	16,147
Light and heat	1,956	-	1,956	1,484
Repairs and maintenance	147	-	147	301
Postage and Telephones	1,129	-	1,129	2,833
Printing and Stationery	2,576	-	2,576	2,965
IT Costs	500	-	500	938
Website	4,120	-	4,120	-
Other Office Costs	998	-	998	968
Insurances	4,315	-	4,315	3,181
Meetings	1,650	-	1,650	2,197
County Staff Expenses	2,436	-	2,436	946
County Commissioner updates	1,034	-	1,034	-
Other	-	-	-	(1,007)
Depreciation	22,078	-	22,078	140
<b>TOTAL</b>	<b>197,370</b>	<b>-</b>	<b>197,370</b>	<b>175,445</b>

Expenditure on charitable activities in the prior year was unrestricted.

8 Expenditure on raising funds			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
200 Club Prizes etc.	2,195	-	2,195	2,180
County Badges	818	-	818	993
Fund raising costs	200	-	200	1,214
	<b>3,213</b>	<b>-</b>	<b>3,213</b>	<b>4,387</b>

Expenditure on raising funds in the prior year was unrestricted.

## Notes to accompany the accounts

<b>9 Fixed assets</b>	<b>Watson Scout Centre</b>	<b>Activity Assets</b>	<b>County Office Equipment</b>	<b>Watson Scout Centre Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost/Valuation</b>					
At 31 March 2022	379,597	226,077	22,770	31,357	659,801
Transfers	-	-	-	-	-
Additions	2,773	14,352	-	1,100	18,225
Disposals	-	-	-	-	-
Revaluation	-	-	-	-	-
At 31 March 2023	<u>382,370</u>	<u>240,429</u>	<u>22,770</u>	<u>32,457</u>	<u>678,026</u>
<b>Depreciation</b>					
At 31 March 2022	75,731	166,780	22,770	23,223	288,504
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Charge for the year	7,573	12,886	-	1,619	22,078
At 31 March 2023	<u>83,304</u>	<u>179,666</u>	<u>22,770</u>	<u>24,842</u>	<u>310,582</u>
<b>Net book value</b>					
At 31 March 2023	<u>299,066</u>	<u>60,763</u>	<u>-</u>	<u>7,615</u>	<u>367,444</u>
At 1 April 2022	<u>303,866</u>	<u>59,297</u>	<u>-</u>	<u>8,134</u>	<u>371,297</u>
<b>10 Stocks</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
County Badges				361	240
Other				174	834
				<u>535</u>	<u>1,074</u>
<b>11 Debtors and Prepayments</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Debtors				3,397	2,608
Provision for Bad Debt				-	0
Prepayments				132,308	29,621
				<u>135,705</u>	<u>32,229</u>
<b>12 Current liabilities</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Trade creditors				10,035	8,902
Income received in advance				352,157	171,140
				<u>362,192</u>	<u>180,042</u>

## Notes to accompany the accounts

<b>13 Unrestricted funds - general</b>	<b>2023</b>	<b>2022</b>
At 1 April 2022	384,639	442,563
Surplus (deficit) for the year	11,859	(23,823)
Transfer (to)/from designated funds	9,959	(34,101)
At 31 March 2023	<u><b>406,457</b></u>	<u><b>384,639</b></u>

Excluding fixed assets, General Reserves at 31st March 2023 stood at £39,013 (£13,342 at 31.3.22).

<b>14 Unrestricted funds - designated - current year</b>	<b>At 1 April 2022</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
World Scout Jamboree	6,695	-	-	2,000	<b>8,695</b>
County Development Project	15,807	-	-	-	<b>15,807</b>
Activities Equipment Replacement Fund	13,225	-	-	(11,337)	<b>1,888</b>
Watson Scout Centre Equipment & Developments	73,276	-	-	3,378	<b>76,654</b>
Scouting Development Projects	123,021	-	-	(4,000)	<b>119,021</b>
Youth Development Projects	23,592	-	-	-	<b>23,592</b>
County Office Developments Fund	5,000	-	-	-	<b>5,000</b>
Escape Reserve	477	-	-	-	<b>477</b>
	<u>261,093</u>	<u>-</u>	<u>-</u>	<u>(9,959)</u>	<u><b>251,134</b></u>

<b>Unrestricted funds - designated - prior year</b>	<b>At 1 April 2021</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
World Scout Jamboree	6,695	-	-	-	<b>6,695</b>
County Development Project	15,807	-	-	-	<b>15,807</b>
Activities Equipment Replacement Fund	23,898	-	-	(10,673)	<b>13,225</b>
Watson Scout Centre Equipment & Developments	67,662	-	-	5,614	<b>73,276</b>
Scouting Development Projects	84,338	-	-	38,683	<b>123,021</b>
Youth Development Projects	23,592	-	-	-	<b>23,592</b>
County Office Developments Fund	5,000	-	-	-	<b>5,000</b>
Escape Reserve	-	-	-	477	<b>477</b>
	<u>226,992</u>	<u>-</u>	<u>-</u>	<u>34,101</u>	<u>261,093</u>

The Trustees have set up Designated funds for the following purposes :

World Scout Jamboree - contribution to the costs of leaders

County Development Project

Activities Equipment Replacement Fund

Watson Scout Centre Equipment Replacement and other developments

Scouting Development Projects

Youth Development Projects

County Office Development Fund - improvement of County Office facilities

## Notes to accompany the accounts

15 Restricted funds - current year	At 1 April	Income	Resources	Transfer (to)/	At 31 March
	2022		expended	from general	2023
	£	£	£	funds	£
World Scout Jamboree	3,496	-	-	-	3,496
Watson Scout Development	2,535	112,013	-	-	114,548
	<u>6,031</u>	<u>112,013</u>	<u>-</u>	<u>-</u>	<u>118,044</u>

Restricted funds - prior year	At 1 April	Income	Resources	Transfer (to)/	At 31 March
	2021		expended	from general	2022
	£	£	£	funds	£
World Scout Jamboree	3,496	-	-	-	3,496
Watson Scout Development	-	2,535	-	-	2,535
	<u>3,496</u>	<u>112,013</u>	<u>-</u>	<u>-</u>	<u>6,031</u>

The restricted funds are as follows:

World Scout Jamboree - Funds received to support World Scout Jamborees.

Watson Scout Development - Watson Scout Centre is a stand alone property and ground which is used for residential courses for scouting and non scouting in North Yorkshire. The gained planning permission to upgrade facilities at the centre, including disabled facilities and the main residential areas.

16 Trustees expenses	2023	2022
	£	£
Total	<u>240</u>	396

The total amount of payments or reimbursement of out-of-pocket expenses made to 7 trustees were as follows:

17 Wages and salaries	2023	2022
	£	£
Salaries	16,487	24,852
National Insurance	1,062	1,788
Employment Allowance received	(1,062)	(1,788)
Pension	365	654
	<u>16,852</u>	<u>25,506</u>

The County Scout Council employed one full time and one part time office staff during the year. There were no employees receiving more than £60,000 in the year (2022: None). There were no Trustees remunerated in this or the prior year.

## Notes to accompany the accounts

### 18 Financial commitments

At 31st March 2023 the charity was committed to make the following payments under non-cancelled operating leases during the year ended 31st March 2023.

	2023	2022
	£	£
Operating leases which expire between 2 and 5 years	-	1,734

### 19 Net assets between funds current year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	367,444	-	367,444
Current assets	652,285	118,044	770,329
Current liabilities	(362,138)	-	(362,138)
	<u>657,591</u>	<u>118,044</u>	<u>775,635</u>

### Net assets between funds prior year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	371,297	-	371,297
Current assets	454,477	6,031	460,508
Current liabilities	(180,042)	-	(180,042)
	<u>645,732</u>	<u>6,031</u>	<u>651,763</u>

### 20 Taxation

As a charity, North Yorkshire Scouts is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

# Section E - Declaration

The Trustees declare that they have approved the Trustees' Report.



Max Butler, County Commissioner

Signed on behalf of The Trustees of North Yorkshire Scouts



Lars Kramm, County Chair





**NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 524708

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# Accounts

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## **NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

### **Trustees' Annual Report County Commissioner's Report & Statement of Accounts For the Year Ending 31<sup>st</sup> March 2022**

	<b>Page(s)</b>
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## Trustees' Annual Report

**Period:** From 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022

### Section A - Reference & Administration Details

Charity Name:	North Yorkshire County Scout Council
Registered with The Scout Association:	00164
Registered Charity Number:	524708
Charity's Principal Address:	North Yorkshire Scouts 43B Market Place THIRSK North Yorkshire YO7 1HA
Charity's Operating Venue:	Throughout North Yorkshire

Names of the charity trustees who manage the charity:

<b>Ex-Officio Members</b>	<b>Office (if any)</b>	<b>Appointed</b>	<b>Resigned</b>
Peter Bardon	Assistant County Commissioner (Watson Scout Centre)	15/07/11	
Max Butler	County Commissioner	01/03/22	
Mark Edwards	County Commissioner	01/05/17	28/02/22
Marco DiClemente	County Chair	23/06/18	
Alison Haigh	County Treasurer	17/09/19	
Tom Haigh	County Youth Commissioner	01/09/18	
Lewis Agar-Simms	Assistant County Commissioner (Scout Network)	22/09/20	
 <b>Elected Members</b>			
Ian Bardon		23/06/19	
Marjorie Coughlan		15/07/21	
Stephen G Hall		30/06/17	
John Lockwood		15/07/21	
Dean Smith		22/09/20	
 <b>Nominated Members</b>			
Max Butler		15/07/21	28/02/22
Ben Hodgson		22/09/20	
Alice MacFarlane		15/07/21	
Simon Peers		15/07/21	
 <b>Co-Opted Members</b>			
Alan Murray		27/02/22	

Names and addresses of advisers:

Banker: CAF Bank Ltd	Independent	Andrew David Young FCA
25 Kings Hill Avenue	Examiner:	Cummins Young
WEST MALLING		39 Westgate
Kent		THIRSK
ME19 4JQ		North Yorkshire
		YO7 1QR

## **Section B - Structure, Governance & Management**

### **Description of the Charity's trusts:**

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, Organisations and Rules of The Scout Association. In addition, the County has its own [Constitution](#) that is reviewed annually.

The charity is a trust, established under its rules that are common to all Scouts. The Trustees are appointed in accordance with the [Policy Organisation & Rules](#) (POR) of The Scout Association.

### **Additional governance issues:**

The County is managed by the [County Executive Committee](#), the members of which are the Charity Trustees of the County Scout Council, 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.

In line with POR and the [North Yorkshire County Scout Council Constitution](#), the Executive Committee consists of 6 ex-officio members which includes the Chair and Treasurer. Five members are elected by the County Scout Council and up to 5 are nominated by the County Commissioner in consultation with the County Chair. The Committee meets at least 4 times each year and also includes an employed County Secretary, who is not a Trustee.

The County Executive Committee exists to support the County Commissioner in meeting the responsibilities of their appointment and is responsible for *inter alia*:

- Promoting the development of Scouting in the County;
- Ensuring cooperation between units of the Association and other organisations;
- The administration and management of the County's finances and property;
- Managing and implementing safety and safeguarding policies;
- Providing sufficient resources for Scouting to operate;
- The appointment process within the County;
- The appointment and management of any County sub-committees;
- Ensuring that a positive image of Scouting exists across the County;
- Ensuring the sound administration of the County.

### **Risk and Internal Control:**

The County has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all payments and insurance policies to ensure that insurable risks are covered.

### **Section C - Objectives & Activities**

#### **Summary of the objectives of the charity as set out in its governing document:**

The objectives of the County are as a unit of The Scout Association.

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. We act with care, respect, integrity and cooperation, exploring our own and others' beliefs. 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.

The main activities of the Scout County are:

- Developing Scouting in the County.
- Supporting the Scout Districts of North Yorkshire.
- Operating a residential facility.
- Providing adult training and activity training.
- Operating a water activity base.
- Providing events to support the youth programme.

## **Section D - County Commissioner's Report - Achievements & Performance**

### **Summary of the main achievements of the charity during the year:**

For my part of the last year as County Commissioner, it was a joy to see Groups beginning to come back and deliver some great Scouting within their sections. Facebook was alive with exciting young people enjoying Scouting as it should be, active and in person.

Whilst we did not do any County events during this period, it was all about supporting people to get back to what we do best. However, just before I left, I was invited to Scarborough & District where I probably saw the first large-scale event in over 2 years at their Christmas Carol Service. It was such a feel-good event.

All our District Commissioners deserve huge praise for guiding their teams through the pandemic and keeping Scouting alive!

I would like to take this opportunity to formally thank the County Team that supported me through my tenure as County Commissioner. The pandemic was a tough time for all but with the support of the leadership team of Linda, Neil, Joe, Tom, Lewis and Mark, as well as the wider County Team, I always felt supported. Thanks also go to David and Iris in the County Office as well as to Marco, our County Chair.

Census was published just after I finished and I know that as 'Team North Yorkshire' we are back on track for numbers and a steady increase in volunteers. I was delighted to hand over to Max at the end of February and I know that the County is in safe and inspirational hands as he leads you over the coming years.

**Mark Edwards**

**County Commissioner**

**1<sup>st</sup> May 2017 to 28<sup>th</sup> February 2022**

I am very proud to have taken on the role of County Commissioner for North Yorkshire this year. I am also very thankful to Mark Edwards, our former CC, for his fantastic work particularly with establishing and firming up our incredible District Leadership Teams.

In the four months I have been CC, I have met so many of our County's incredible dedicated volunteers – from frontline programme deliverers, to campsite teams, to trustee boards and support teams. It was amazing to see over 800 Cubs, Pack Leaders and volunteers participate in our County Cub Camp in June, which made a triumphant return after a 4 year gap.

Throughout the remainder of this year, and into next year, we will see the next big step in changes for The Scouts. These changes are going to affect every volunteer and the aim of the project is to make the volunteers' life easier! We need to continue making sure Scouting is relevant in the modern-age, in particularly regarding digital access, and how we welcome and train our new volunteers into Scouting. I don't think there's a single Group amongst us who would not like more volunteers! And we all know that our waiting lists are getting longer than ever before.

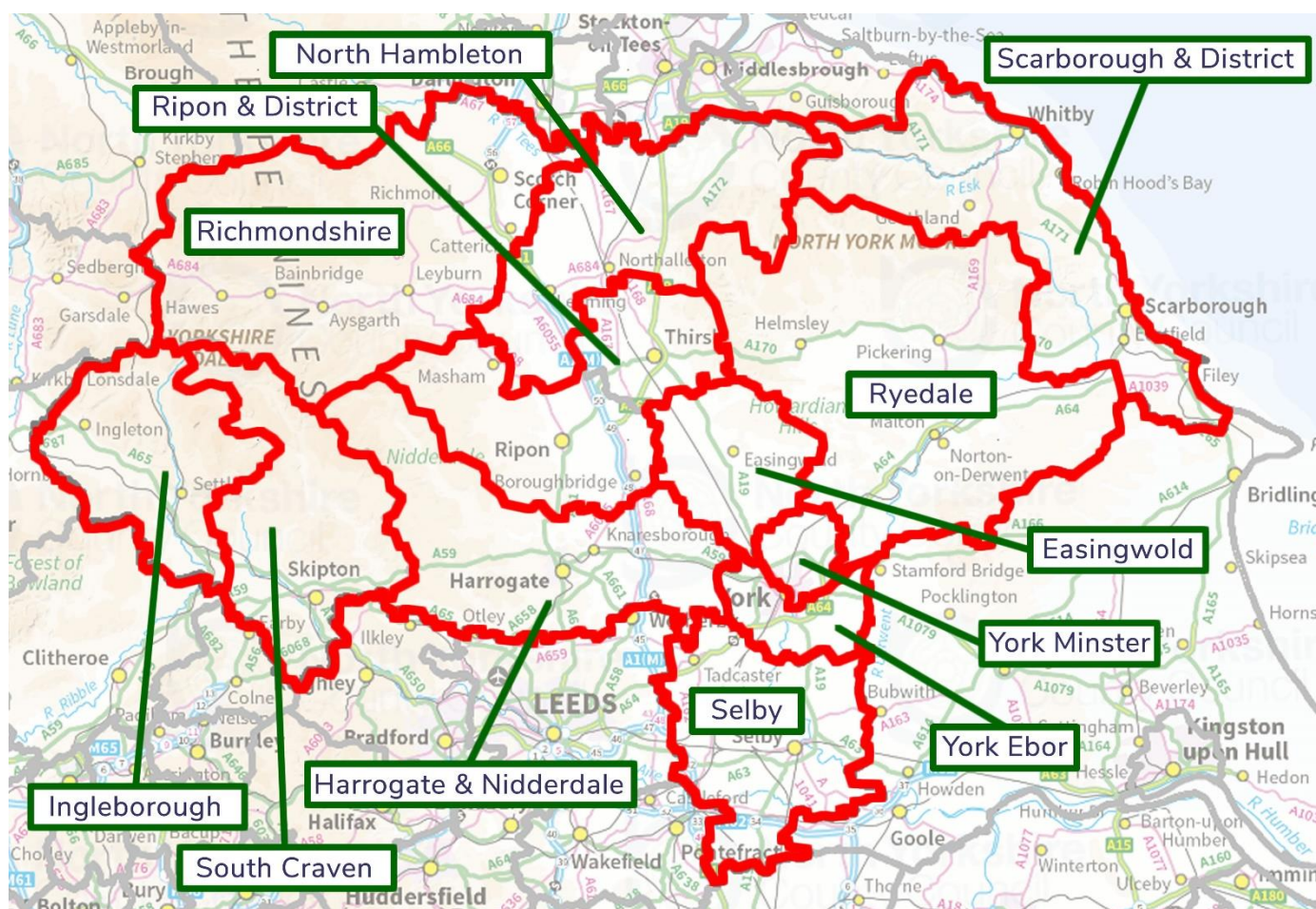
Of course, changes from Gilwell are not a new thing for many of us – in the last 30 years, we have seen successful additions to the movement – going fully co-educational in the 90s, the introduction of Beaver Scouts, and more recently Squirrel Scouts and changing from Ventures to Explorers and Network. Each one of these has helped ensure that 115 years after our charity was founded, we are still the largest youth-movement in the United Kingdom.

In North Yorkshire, I have also been so proud to see how many of you have been supporting Neil Underwood and I with improving how volunteers access our Adventurous Activity Permit scheme. I was also very humbled to see how many people offered their support to Phil Bennett with our Transformation working groups.

Every one of our volunteers plays a huge role in ensuring all of our young people are enjoying fun, adventure and challenge. Scouting is an utterly valuable charity not just in providing outdoor education, but also resilience and mental health support for our young people, particularly after the impact the pandemic has had upon them all. No matter how much time you are able to give, your innovation, creativity and initiative are key to providing an incredible programme of amazing activities and providing skills for life to our 5,000 young people in North Yorkshire every week.

So thank you again for everything you do for Scouting in North Yorkshire. I look forward to working with all of you during the years to come.

**Max Butler**  
**County Commissioner**



## **Section E - Financial Review**

### **Reserves Policy:**

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur. Particular regard has been given to the County's employment responsibilities to its paid staff. The County Executive Committee considers that the County should hold at least a sum equivalent to 12 months of normal running costs, approximately £80k.

The County held general reserves against this of £13k at the end of the financial year (£76k at 31<sup>st</sup> March 2021). This is in addition to unrestricted funds designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects. The Reserves Policy will continue to be reviewed annually.

### **Investment Policy:**

The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.

## **Section F - Declaration**

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of the charity's trustees:

### **Signatures:**

*A Haigh*

*M Butler*

**Full Name &  
Appointment:**

**Alison Haigh  
County Treasurer**

**Max Butler  
County Commissioner**

Date: 29<sup>th</sup> August 2022



## Independent Examiner's Report to the Trustees of the

### North Yorkshire County Scout Council

I report to the trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> March 2022 set out on pages 9 to 19.

#### **Responsibilities & Basis of The Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales. I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Name:** Andrew David Young      **Qualification:** FCA

**Address:** Cummins Young, 39 Westgate, THIRSK, North Yorkshire, YO7 1QR

**Date:** 24<sup>th</sup> August 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDING 31<sup>st</sup> MARCH 2022**

		Unrestricted Funds		Restricted	2022	2021
	Notes	General	Designated	funds	Total	Total
		£	£	£	£	£
<b>Income</b>						
Donations and legacies	2	49,340	0	0	<b>49,340</b>	86,268
Income from investments	3	574	0	0	<b>574</b>	1,024
Income from other trading activities	4	6,044	0	0	<b>6,044</b>	5,151
Income from charitable activities	5	100,051	0	2,535	<b>102,586</b>	21,792
<b>Total income</b>		<u>156,009</u>	<u>0</u>	<u>2,535</u>	<b><u>158,544</u></b>	<u>114,235</u>
<b>Expenditure</b>						
Expenditure on charitable activities	6	(175,445)	0	0	<b>(175,445)</b>	(109,008)
Expenditure on raising funds	7	(4,387)	0	0	<b>(4,387)</b>	(3,650)
<b>Total expenditure</b>		<u>(179,832)</u>	<u>0</u>	<u>0</u>	<b><u>(179,832)</u></b>	<u>(112,658)</u>
<b>Net income/(expenditure) before transfers</b>		(23,823)	0	2,535	<b>(21,288)</b>	1,577
Transfers (to)/from Designated Funds	13	(34,101)	34,101	0	<b>0</b>	0
Transfers (to)/from Restricted Funds		0	0	0	<b>0</b>	0
<b>Net income/(expenditure) before other recognised gains/(losses)</b>		<u>(57,924)</u>	<u>34,101</u>	<u>2,535</u>	<b><u>(21,288)</u></b>	<u>1,577</u>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets		0	0	0	<b>0</b>	0
<b>Net movement in funds</b>		<u>(57,924)</u>	<u>34,101</u>	<u>2,535</u>	<b><u>(21,288)</u></b>	<u>1,577</u>
<b>Total funds brought forward</b>		442,563	226,992	3,496	<b>673,051</b>	671,474
<b>Total funds carried forward</b>		<u>384,639</u>	<u>261,093</u>	<u>6,031</u>	<b><u>651,763</u></b>	<u>673,051</u>

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022

		Unrestricted Funds £	Restricted funds £	2022 Total £	2021 Total £
	Notes				
<b>Fixed Assets:</b>					
Watson Scout Centre	8	303,866	0	<b>303,866</b>	310,515
Tangible assets	8	67,431	0	<b>67,431</b>	56,086
<b>Total fixed assets</b>		371,297	0	371,297	366,601
<b>Current Assets:</b>					
Stocks	9	1,074	0	<b>1,074</b>	408
Debtors	10	32,229	0	<b>32,229</b>	41,670
Cash at bank and in hand		421,174	6,031	<b>427,205</b>	400,400
		454,477	6,031	460,508	442,478
<b>Less:</b>					
Creditors: amounts falling due within one year	11	180,042	0	<b>180,042</b>	136,027
<b>Net current assets</b>		274,435	6,031	280,466	306,451
<b>Net assets</b>		645,732	6,031	651,763	673,052
<b>Funds of the charity</b>					
Unrestricted funds - general	12	384,639	0	<b>384,639</b>	442,564
Unrestricted funds - designated	13	216,093	0	<b>261,093</b>	226,992
Restricted funds	14	0	6,031	<b>6,031</b>	3,496
		645,732	6,031	651,763	673,052

The accounts were approved by the trustees on 29<sup>th</sup> August and signed on their behalf by:

***A Haigh***

**A Haigh  
County Treasurer**

***M Butler***

**M Butler  
County Commissioner**

**STATEMENT OF CASH FLOWS**  
**YEAR ENDING 31<sup>st</sup> MARCH 2022**

	Unrestricted Funds £	2022 Restricted funds £	Total £	2021 Total £
<b>Cash flows from operating activities</b>				
Net income/(expenditure) for the reporting period (per the Statement of Financial Activities)	(23,823)	2,535	(21,288)	1,578
Adjustments for:				
Depreciation charges	23,718		23,718	17,628
Loss/(profit) on the disposal of fixed assets	0		0	0
(Increase)/decrease in stocks	(666)		(666)	436
(Increase)/decrease in debtors	9,440		9,440	12,739
Increase/(decrease) in creditors	(44,015)		(44,015)	(64,791)
Net cash provided by (used in) operating activities	52,684	2,535	55,219	(32,410)
<b>Cash flows from investing activities:</b>				
Proceeds from the sale of property, plant and equipment	0		0	0
Purchase of property, plant and equipment	(28,414)		(28,414)	(2,000)
Net cash provided by (used in) investing activities	(28,414)	0	(28,414)	(2,000)
<b>Change in cash and cash equivalents in the reporting period</b>	<b>24,270</b>	<b>2,535</b>	<b>26,805</b>	<b>(34,410)</b>
Cash and cash equivalents at the beginning of the reporting period	396,904	3,496	400,400	434,810
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>421,174</b>	<b>6,031</b>	<b>427,205</b>	<b>400,400</b>
<b>Analysis of cash and cash equivalents</b>				
Cash in hand	205,543	6,031	211,574	186,182
Cash deposits	215,631		215,631	214,218
<b>Total cash and cash equivalents</b>	<b>421,174</b>	<b>6,031</b>	<b>427,205</b>	<b>400,400</b>

## Notes to the Accounts

### For the year ending 31<sup>st</sup> March 2022

#### **1 Accounting policies**

North Yorkshire County Scout Council is an unincorporated association. Its governing document is Royal Charter granted 4 January 1912. The charitable objects are the instruction of young people in the principles of discipline, loyalty and citizenship.

##### **1.1 Basis of Accounting**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of the accounts are set out below.

##### **1.2 Change in the basis of accounting**

There has been no change to the accounting policies during the year.

##### **1.3 Incoming resources**

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

##### **1.4 Members' subscriptions**

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

##### **1.5 Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **1.6 Gift Aid**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **1.7 Contractual income**

This is only included in the SoFA once the related goods or services have been delivered.

## 1.8 **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## 1.9 **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

## 1.10 **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## 1.11 **Investment income**

This is included in the accounts when receivable.

## 1.12 **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the 200 Club and associated support costs.
- Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## 1.13 **Grants**

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

## 1.14 **Support costs**

Support costs include central functions of administration for the charity.

**1.15 Tangible fixed assets for use by charity**

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

**1.16 Stocks**

Stocks are valued at the lower of cost and net realisable value.

**1.17 Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

**1.18 Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount, if payment is due within one year.

**1.19 Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**1.20 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

**1.21 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

2 Donations and legacies	2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Membership subscriptions	225,078	0	<b>225,078</b>	276,231
Less paid to the Scout Association	(176,148)	0	<b>(176,148)</b>	(183,939)
Less district rebates	0	0	<b>0</b>	(6,454)
County Levy	48,930	0	<b>48,930</b>	85,838
Donations and legacies	410	0	<b>410</b>	430
Gift Aid	0	0	<b>0</b>	0
	<b>49,340</b>	<b>0</b>	<b>49,340</b>	<b>86,268</b>
<b>3 Income from Investments</b>	<b>2022</b>			<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Investment and bank interest	574	0	<b>574</b>	1,024
	<b>574</b>	<b>0</b>	<b>574</b>	<b>1,024</b>
<b>4 Income from other trading activities</b>	<b>2022</b>			<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
County Badge Sales	1,128	0	<b>1,128</b>	861
200 Club	4,916	0	<b>4,916</b>	4,290
	<b>6,044</b>	<b>0</b>	<b>6,044</b>	<b>5,151</b>
<b>5 Income from charitable activities</b>	<b>2022</b>			<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Duke of Edinburgh Award Scheme	2,181	0	<b>2,181</b>	1,426
European Jamboree	51,368	0	<b>51,368</b>	0
Activities	24,964	0	<b>24,964</b>	(1,055)
Events – ESCAPE 2021	477	0	<b>477</b>	0
Watson Scout Centre	13,011	2,535	<b>15,466</b>	1,758
Watson Scout Centre (HMG Covid grants)	8,000	0	<b>8,000</b>	19,663
Other Income	50	0	<b>50</b>	0
	<b>100,051</b>	<b>2,535</b>	<b>102,586</b>	<b>21,792</b>

6 Expenditure on Charitable activities			2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Beaver Scouts	10	0	10	0
Cub Scouts	0	0	0	441
Duke of Edinburgh's Award Scheme	1,420	0	1,420	1,203
Leader Training	3,950	0	3,950	6,356
Activities	35,637	0	36,651	17,432
European Jamboree	50,900	0	50,900	0
Watson Scout Centre	15,397	0	15,397	20,245
Start-up Grants	2,277	0	2,277	0
Online Scout Manager	8,251	0	8,251	7,409
Recruitment and promotion	0	0	0	152
<b>Support costs :</b>				
Salaries	27,294	0	27,294	26,338
Employment Allowance received	(1,788)	0	(1,788)	(1,328)
Rent and rates	16,147	0	16,147	16,853
Light and heat	1,484	0	1,484	903
Repairs and maintenance	301	0	301	60
Postage and Telephones	2,833	0	2,833	2,628
Printing and Stationery	2,966	0	2,965	2,423
IT Costs	938	0	938	920
Other Office Costs	968	0	968	1,797
Insurances	3,181	0	3,181	3,392
Meetings	2,197	0	2,197	1,488
County Team Expenses	946	0	946	35
Depreciation	140	0	140	210
	<b>175,445</b>	<b>0</b>	<b>175,445</b>	<b>109,008</b>
<b>7 Expenditure on raising funds</b>				
			<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
200 Club Prizes etc.	2,180	0	2,180	2,115
County Badges	993	0	993	1,535
Fundraising costs	1,214	0	1,214	0
	<b>4,387</b>	<b>0</b>	<b>4,387</b>	<b>3,650</b>

8 Fixed assets	Watson Scout Centre £	Activity Assets £	County Office Equipment £	Watson Scout Centre Assets £	Total £
<b>Cost/Valuation</b>					
At 31 March 2021	378,673	202,587	22,770	27,357	631,387
Transfers	0	0	0	0	0
Additions	924	23,490	0	4,000	28,414
Disposals	0	0	0	0	0
Revaluation	0	0	0	0	0
At 31 <sup>st</sup> March 2022	<b>379,597</b>	<b>226,077</b>	<b>22,770</b>	<b>31,357</b>	<b>659,801</b>
<b>Depreciation</b>					
At 31 <sup>st</sup> March 2021	68,158	151,735	22,689	22,204	264,786
Transfers	0	0	0	0	0
Disposals	0	0	0	0	0
Charge for the year	7,573	15,045	81	1,019	23,718
At 31 March 2022	<b>75,731</b>	<b>166,780</b>	<b>22,770</b>	<b>23,223</b>	<b>288,504</b>
<b>Net book value</b>					
At 31 <sup>st</sup> March 2022	303,866	59,297	0	8,134	371,297
At 1 <sup>st</sup> April 2021	310,515	59,297	81	8,134	371,297
<b>9 Stocks</b>					
			<b>2022</b>		2021
			£		£
County Badges			240		43
Other			834		365
			<b>1,074</b>		<b>408</b>
<b>10 Debtors and Prepayments</b>					
			<b>2022</b>		2021
			£		£
Debtors			2,608		1,491
Provision for Bad Debt			0		0
Prepayments			29,621		40,179
			<b>32,229</b>		<b>41,670</b>

<b>11 Current liabilities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,902	1,845
Income received in advance	171,140	134,182
	<b><u>180,042</u></b>	<b><u>136,027</u></b>
<b>12 Unrestricted funds - general</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2021	442,563	458,595
Surplus (deficit) for the year	(23,823)	1,577
Transfer (to)/from designated funds	(34,101)	(17,609)
At 31 <sup>st</sup> March 2022	<b><u>384,639</u></b>	<b><u>442,563</u></b>

Excluding fixed assets, General Reserves at 31<sup>st</sup> March 2022 stood at £13,342 (£75,962 at 31<sup>st</sup> March 2021).

<b>13 Unrestricted funds - designated</b>	<b>At 1 April</b>	<b>Income</b>	<b>Resources</b>	<b>Transfer</b>	<b>At 31 March</b>
	<b>2021</b>		<b>expended</b>	<b>(to)/</b>	<b>2022</b>
				<b>from general</b>	
				<b>funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
World Scout Jamboree*	6,965	0	0	0	<b>6,695</b>
County Development Projects	15,807	0	0	0	<b>15,807</b>
Activities Equipment Replacement Fund	23,898	0	0	(10,673)	<b>13,225</b>
Watson Scout Centre Equipment & Developments	67,662	0	0	5,614	<b>73,276</b>
Scouting Development Projects	84,338	0	0	38,683	<b>123,021</b>
Youth Development Projects	23,592	0	0	0	<b>23,592</b>
County Office Development	5,000	0	0	0	<b>5,000</b>
ESCAPE Reserve	0	0	0	477	<b>477</b>
	<b><u>226,992</u></b>	<b><u>0</u></b>	<b><u>(2,000)</u></b>	<b><u>34,101</u></b>	<b><u>261,093</u></b>

(\*contribution to leaders' costs)

<b>14 Restricted funds</b>	<b>At 1 April 2021</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
World Scout Jamboree	3,496	0	0	0	<b>3,496</b>
Watson Development	0	2,535	0	0	<b>2,535</b>
	<b>3,496</b>	<b>2,535</b>	<b>0</b>	<b>0</b>	<b>6,031</b>

<b>15 Trustees expenses</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The total amount of payments or reimbursement of out-of-pocket expenses made to trustees were as follows:		
	<b>396</b>	<b>35</b>

<b>16 Wages and salaries</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	24,852	24,417
National Insurance	1,788	1,328
Employment Allowance received	(1,788)	(1,328)
Pension	654	642
	<b>25,506</b>	<b>25,059</b>

The County Scout Council employed one full time and one part time office staff during the year.

## **17 Financial commitments**

At 31st March 2022 the charity was committed to make the following payments under non-cancelled operating leases during the year ended 31st March 2021.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Operating leases which expire between 2 and 5 years	<b>1,734</b>	<b>3,685</b>

**NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 524708

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# Accounts

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## **NORTH YORKSHIRE COUNTY SCOUT COUNCIL**

### **Trustees' Annual Report County Commissioner's Report & Statement of Accounts For the Year Ending 31<sup>st</sup> March 2021**

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<b>Trustees' Annual Report &amp; County Commissioner's Report</b>	<b>2-7</b>
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## Trustees' Annual Report

**Period:** From 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021

### Section A - Reference & Administration Details

Charity Name: North Yorkshire County Scout Council  
Registered with The Scout Association: 00164  
Registered Charity Number: 524708  
Charity's Principal Address: North Yorkshire Scouts  
43B Market Place  
THIRSK  
North Yorkshire  
YO7 1HA  
Charity's Operating Venue: Throughout North Yorkshire

Names of the charity trustees who manage the charity:

<b>Ex-Officio Members</b>	<b>Office (if any)</b>	<b>Appointed</b>	<b>Resigned</b>
Peter Bardon	Assistant County Commissioner (Watson Scout Centre)	15/07/11	
Mark Edwards	County Commissioner	01/05/17	
Marco DiClemente	County Chair	23/06/18	
Alison Haigh	County Treasurer	17/09/19	
Tom Haigh	County Youth Commissioner	01/09/18	
Lewis Agar-Simms	Assistant County Commissioner (Scout Network)	22/09/20	
<b>Elected Members</b>			
David Baker		23/06/19	
Ian Bardon		23/09/19	
Stephen G Hall		30/06/17	
Helen Westmancoat		23/06/18	
Dean Smith		22/09/20	
<b>Nominated Members</b>			
Hannah Cook		23/06/19	
Marjorie Coughlan		23/06/19	
John Lockwood		23/06/18	
Ben Hodgson		22/09/20	
Haris Lloyd		22/09/20	
<b>Co-Opted Members</b>			
Andrew Bedford		17/09/19	

Names and addresses of advisers:

Banker: CAF Bank Ltd	Independent	Andrew David Young FCA
25 Kings Hill Avenue	Examiner:	Cummins Young
WEST MALLING		39 Westgate
Kent		THIRSK
ME19 4JQ		North Yorkshire
		YO7 1QR

## **Section B - Structure, Governance & Management**

### **Description of the Charity's trusts:**

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, Organisations and Rules of The Scout Association. In addition, the County has its own [Constitution](#) that is reviewed annually.

The charity is a trust, established under its rules that are common to all Scouts. The Trustees are appointed in accordance with the [Policy Organisation & Rules](#) of The Scout Association.

### **Additional governance issues:**

The County is managed by the [County Executive Committee](#), the members of which are the Charity Trustees of the County Scout Council, 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.

The Committee consists of 6 ex-officio members which includes the Chair and Treasurer. Five members are elected by the County Scout Council and up to 5 are nominated by the County Commissioner in consultation with the County Chair. The Committee meets at least 4 times each year and also includes an employed County Secretary, who is not a Trustee.

The County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for *inter alia*:

- Promoting the development of Scouting in the County;
- Ensuring cooperation between units of the Association and other organisations;
- The administration and management of the County's finances and property;
- Managing and implementing safety and safeguarding policies;
- Providing sufficient resources for Scouting to operate;
- The appointment process within the County;
- The appointment and management of any County sub-committees;
- Ensuring that a positive image of Scouting exists across the County;
- Ensuring the sound administration of the County.

## **Risk and Internal Control:**

The County has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

## **Section C - Objectives & Activities**

### **Summary of the objectives of the charity as set out in its governing document:**

The objectives of the County are as a unit of The Scout Association.

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.

The main activities of the Scout County are:

- Developing Scouting in the County.
- Supporting the Scout Districts.
- Providing events to support the youth programme.
- Providing Adult Training and Activity Training.
- Operating a residential facility.
- Operating a water activity base.

## Section D - County Commissioner's Report - Achievements & Performance

### **Summary of the main achievements of the charity during the year:**

Wow! What a year it has been..... but due to the fantastic 'Team North Yorkshire' we have gotten through it and are beginning to come out the other side.

I reflect on the fact that we have delivered 3 amazing online days, all completed on Zoom that brought young people and adult volunteers together. Again, two online St George's Day events, with inspiring contributions from our young people and supporters across the County. This was no mean feat and many people were involved in these events. You know who you are and know the vast pride I have in what you achieved and my gratitude for the time you have put in.

In addition to these events, a number of leaders stepped up to deliver activities online as a part of our 1<sup>st</sup> (virtual) North Yorkshire Scout Group. This was very favourably appreciated by the parents and over 50 young people joined in over the 4 weeks. The County Training Team, small in number, has worked stoically to deliver online training. I know District Commissioners and Local Training Managers have worked hard to reduce the number of volunteers that are non-compliant with safety and safeguarding training. Back in May 2020, we had a 34% non-compliance rate across the County; now, we stand at 3.2%. The training team are currently working hard to deliver first aid training and beginning to clear the backlog. Again, I am indebted to this team for their hard work and dedication to the cause.

An inevitable consequence of a worldwide pandemic is that our numbers have dwindled somewhat. As a County, we have been pragmatic about this and I am reassured to see numbers slowly creeping up as we move to face-to-face Scouting. It would appear we did not fair too badly. We now have 2,096 leaders, a drop of 11% and 4,893 young people, a decline of 24%. What has been incredible is that during the lockdown, some of our young people have worked hard to gain their top awards, with 181 earning the Bronze Award, 133 gaining their Silver and 65 gaining their Gold. In addition, 2 Platinum, 2 Diamond, and 2 Queen's Scout Awards were achieved. Regarding the Duke of Edinburgh's Award, our young people still worked to finish off their awards and 18 completed Bronze, 10 their Silver and 2 their Gold. Well done to all those gaining top honours and well done for demonstrating your Scouting resilience.

As a County, we have worked hard to support leaders and the County Team have each, in their own way, worked to this end. But it would be remiss of me not to just mention the Creative Activities Team that provided our young people with ingenious challenges that they could do from home in the form of monthly competitions throughout lockdown. These were very successful and a huge thanks to the team for setting these up and delivering.

One of the sad casualties of the pandemic was that our young people were deprived of their international experiences and the sad and inevitable cancellation of the European Jamboree in Poland. The team that supported our young people worked hard right to the last minute to continue preparations. Sadly, this event was not to happen, but a huge thank you to the team of unit leaders, support team and County finance team for their dedication to this cause.

What has been positive during lockdown is the way we have worked closely together with our Guiding colleagues as a County of Scouts. We are all here for the benefit of young people and it is significant that during the pandemic, we have been able to pool some of our resources and team up with each other, sharing skill and ideas.

Alison Cunningham (County Commissioner, North Yorkshire South Girlguiding) sent me this just recently.

*“One of the delights of 2020 (yes there were some!) was the continued partnership between North Yorkshire Scouts and the three North Yorkshire Girlguiding counties. From shared competitions, events and resources at County level to local cooperation on recruitment, PR and accommodation we have all benefited from the best our two organisations have to offer. My thanks to everyone who has fostered and facilitated this collaboration so that together we can offer amazing opportunities for our current and future young members. A brilliant example of joint working for others to admire and emulate. Long may it continue!”*

**Alison Cunningham**

*On behalf of the Girlguiding North Yorkshire County Commissioners*

When I looked back to the last report, I was struck by my last paragraph: *“In the last month of the financial year, we were plunged into the realities of lockdown.”* Here we are a whole year later, just emerging from this. However, I know that we will build back, perhaps even a bit better and more robust, knowing where our challenges lie and move on together in positivity and hope. Thank you to the County Team, who have supported me endlessly, to our team of Deputies, Marco, our County Chair, and David, County Secretary, along with Iris in the County Office. But most importantly, thank you for being there and still being there for our young people.

**Mark Edwards**

**County Commissioner**

## **Section E - Financial Review**

### **Reserves Policy**

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur. Particular regard has been given to the County's employment responsibilities to its paid staff. The County Executive Committee considers that the County should hold a sum equivalent to 12 months of normal running costs, approximately £80k.

The County held general reserves against this of £80k at the end of the financial year (£76k at 31<sup>st</sup> March 2020). This is in addition to unrestricted funds designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects. The Reserves Policy will continue to be reviewed annually.

### **Investment Policy**

The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.

## **Section F - Other Optional Information**

### **Plans for The Future:**

The pandemic has slightly knocked us off course with regards to our Development Plan. The main priorities for the next 6 months are:

- Building back our young people Scouting base.
- Stabilising our leadership base and recruiting new leaders.
- Re-establishing our County-wide activities programme.
- Ensuring leadership training opportunities are provided to meet The Scout Association requirements for wood bead completion and mandatory training.

## **Section G - Declaration**

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of the charity's trustees:

### **Signatures:**

**<original signed>**

**<original signed>**

**Full Name &**

**Marco A DiClemente**

**Mark A Edwards**

**Appointment:**

**County Chair**

**County Commissioner**

Date: 17<sup>th</sup> June 2021



## Independent Examiner's Report to the Trustees of the

### North Yorkshire County Scout Council

I report to the trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> March 2021 set out on pages 9 to 19.

#### **Responsibilities & Basis of The Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales. I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Name:** Andrew David Young      **Qualification:** FCA  
**Address:** Cummins Young, 39 Westgate, THIRSK, North Yorkshire, YO7 1QR  
**Date:** 17<sup>th</sup> June 2021

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDING 31<sup>st</sup> MARCH 2021**

		Unrestricted Funds		Restricted	2021	2020
	Notes	General	Designated	funds	Total	Total
		£	£	£	£	£
<b>Income</b>						
Donations and legacies	2	86,268	0	0	<b>86,268</b>	83,908
Income from investments	3	1,024	0	0	<b>1,024</b>	4,128
Income from other trading activities	4	5,151	0	0	<b>5,152</b>	4,460
Income from charitable activities	5	21,792	0	0	<b>21,792</b>	120,731
<b>Total income</b>		<u>114,235</u>	<u>0</u>	<u>0</u>	<b>114,236</b>	<u>213,227</u>
<b>Expenditure</b>						
Expenditure on charitable activities	6	(109,007)	0	0	<b>(109,007)</b>	(196,962)
Expenditure on raising funds	7	(3,650)	0	0	<b>(3,650)</b>	(2,135)
<b>Total expenditure</b>		<u>(112,657)</u>	<u>0</u>	<u>0</u>	<b>(112,657)</b>	<u>(199,097)</u>
<b>Net income/(expenditure) before transfers</b>		1,578	0	0	<b>1,578</b>	14,130
Transfers (to)/from Designated Funds	13	(17,609)	17,609	0	<b>0</b>	0
Transfers (to)/from Restricted Funds		0	0	0	<b>0</b>	0
<b>Net income/(expenditure) before other recognised gains/(losses)</b>		<u>(16,031)</u>	<u>17,609</u>	<u>0</u>	<b>1,578</b>	14,130
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets		0	0	0	<b>0</b>	0
<b>Net movement in funds</b>		<u>(16,031)</u>	<u>17,609</u>	<u>0</u>	<b>1,577</b>	<u>14,130</u>
<b>Total funds brought forward</b>		458,595	209,383	3,496	<b>671,474</b>	657,344
<b>Total funds carried forward</b>		<u>442,564</u>	<u>226,991</u>	<u>3,496</u>	<b>673,052</b>	<u>671,474</u>

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021

		Unrestricted	Restricted	2021	2020
	Notes	Funds	funds	Total	Total
		£	£	£	£
<b>Fixed Assets:</b>					
Watson Scout Centre	8	310,515	0	<b>310,515</b>	318,088
Tangible assets	8	56,086	0	<b>56,086</b>	64,141
<b>Total fixed assets</b>		366,601	0	366,601	382,229
<b>Current Assets:</b>					
Stocks	9	408	0	<b>408</b>	844
Debtors	10	41,670		<b>41,670</b>	54,409
Cash at bank and in hand		396,904	3,496	<b>400,400</b>	434,810
		438,982	3,496	442,478	490,063
<b>Less:</b>					
Creditors:					
amounts falling due within one year	11	136,027	0	<b>136,027</b>	200,818
<b>Net current assets</b>		302,955	3,496	306,451	289,245
<b>Net assets</b>		669,556	3,496	673,052	671,474
<b>Funds of the charity</b>					
Unrestricted funds - general	12	442,564	0	<b>442,564</b>	458,595
Unrestricted funds - designated	13	226,992	0	<b>226,992</b>	209,383
Restricted funds	14	0	3,496	<b>3,496</b>	3,496
		669,556	3,496	673,052	671,474

The accounts were approved by the trustees on 17<sup>th</sup> June and signed on their behalf by:

<original signed>

**M A DiClemente**  
County Chair

<original signed>

**A Haigh**  
County Treasurer

**STATEMENT OF CASH FLOWS**  
**YEAR ENDING 31<sup>st</sup> MARCH 2021**

	Unrestricted Funds £	2021 Restricted funds £	Total £	2020 Total £
<b>Cash flows from operating activities</b>				
Net income/(expenditure) for the reporting period (per the Statement of Financial Activities)	1,578	0	1,578	14,130
Adjustments for:				
Depreciation charges	17,628		17,628	20,277
Loss/(profit) on the disposal of fixed assets	0		0	0
(Increase)/decrease in stocks	436		436	798
(Increase)/decrease in debtors	12,739		12,739	(37,565)
Increase/(decrease) in creditors	(64,791)		(64,791)	159,944
Net cash provided by (used in) operating activities	(32,410)	0	(32,410)	157,584
<b>Cash flows from investing activities:</b>				
Proceeds from the sale of property, plant and equipment	0		0	0
Purchase of property, plant and equipment	(2,000)		0	(36,021)
Net cash provided by (used in) investing activities	(2,000)	0	(2,000)	(36,021)
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(34,410)</b>	<b>(0)</b>	<b>(30,410)</b>	<b>121,563</b>
Cash and cash equivalents at the beginning of the reporting period	431,314	3,496	434,810	313,247
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>396,904</b>	<b>3,496</b>	<b>400,400</b>	<b>434,810</b>
<b>Analysis of cash and cash equivalents</b>				
Cash in hand	182,685	3,496	186,182	223,766
Cash deposits	214,218		214,218	211,044
<b>Total cash and cash equivalents</b>	<b>396,904</b>	<b>3,496</b>	<b>400,400</b>	<b>434,810</b>

## Notes to the Accounts

### For the year ending 31<sup>st</sup> March 2021

#### **1 Accounting policies**

North Yorkshire County Scout Council is an unincorporated association. Its governing document is Royal Charter granted 4 January 1912. The charitable objects are the instruction of young people in the principles of discipline, loyalty and citizenship.

##### **1.1 Basis of Accounting**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of the accounts are set out below.

##### **1.2 Change in the basis of accounting**

There has been no change to the accounting policies during the year.

##### **1.3 Incoming resources**

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

##### **1.4 Members' subscriptions**

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

##### **1.5 Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **1.6 Gift Aid**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **1.7 Contractual income**

This is only included in the SoFA once the related goods or services have been delivered.

## 1.8 **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## 1.9 **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

## 1.10 **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## 1.11 **Investment income**

This is included in the accounts when receivable.

## 1.12 **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the 200 Club and associated support costs.
- Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## 1.13 **Grants**

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

## 1.14 **Support costs**

Support costs include central functions of administration for the charity.

**1.15 Tangible fixed assets for use by charity**

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

**1.16 Stocks**

Stocks are valued at the lower of cost and net realisable value.

**1.17 Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

**1.18 Basic financial liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount, if payment is due within one year.

**1.19 Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**1.20 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

**1.21 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

2 Donations and legacies	2021			2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Membership subscriptions	276,231	0	<b>276,231</b>	262,279
Less paid to the Scout Association	(183,939)	0	<b>(183,939)</b>	(173,662)
Less district rebates	(6,454)	0	<b>(6,454)</b>	(5,259)
County Levy	85,838	0	<b>85,838</b>	83,358
Donations and legacies	430	0	<b>430</b>	370
Gift Aid	0	0	<b>0</b>	180
	<b>86,268</b>	<b>0</b>	<b>86,268</b>	<b>83,908</b>
<b>3 Income from Investments</b>	<b>2021</b>			<b>2020</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Investment and bank interest	1,024	0	<b>1,024</b>	4,128
	<b>1,024</b>	<b>0</b>	<b>1,024</b>	<b>4,128</b>
<b>4 Income from other trading activities</b>	<b>2021</b>			<b>2020</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
County Badge Sales	861	0	<b>861</b>	92
200 Club	4,290	0	<b>4,290</b>	4,368
	<b>5,151</b>	<b>0</b>	<b>5,151</b>	<b>4,460</b>
<b>5 Income from charitable activities</b>	<b>2021</b>			<b>2020</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
Beavers	0	0	<b>0</b>	10,179
Cubs	0	0	<b>0</b>	850
Scouts	0	0	<b>0</b>	5,330
Explorers	0	0	<b>0</b>	0
Duke of Edinburgh Award Scheme	1,426	0	<b>1,426</b>	1,494
Leader Training	0	0	<b>0</b>	141
Activities	(1,055)	0	<b>(1,055)</b>	46,589
World Jamboree	0	0	<b>0</b>	36,749
Watson Scout Centre	1,758	0	<b>1,758</b>	19,541
Watson Scout Centre (HMG Covid grants)	19,663	0	<b>19,663</b>	0
Other Income	0	0	<b>0</b>	658
	<b>21,792</b>	<b>0</b>	<b>21,792</b>	<b>120,731</b>

6 Expenditure on Charitable activities			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Beaver Scout	0	0	0	6,765
Cub Scout	441	0	441	279
Scout	0	0	0	5,470
Explorer Scout	0	0	0	0
Duke of Edinburgh's Award Scheme	1,203	0	1,203	1,651
Leader Training	6,356	0	6,356	2,387
Activities	17,432	0	17,432	47,185
World Jamboree	0	0	0	34,261
European Jamboree	0	0	0	0
Watson Scout Centre	20,245	0	20,245	25,041
Startup Grants	0	0	0	2,250
Online Scout Manager	7,409		7,409	7,279
Recruitment and promotion	152		152	2,256
Other Expenditure	0	0	0	1,012
<b>Support costs :</b>				
Salaries	26,388	0	26,388	26,075
Employment Allowance received	(1,328)	0	(1,328)	(1,687)
Rent and rates	16,853	0	16,853	17,092
Light and heat	903	0	903	1,142
Repairs and maintenance	60	0	60	752
Postage and Telephones	2,628	0	2,628	2,033
Printing and Stationery	2,423	0	2,423	3,159
IT Costs	920	0	920	884
Other Office Costs	1,797	0	1,797	581
Insurances	3,392	0	3,392	3,645
Meetings	1,488	0	1,488	3,700
County Staff Expenses	35	0	35	3,288
Depreciation	210	0	210	462
	<b>109,007</b>	<b>0</b>	<b>109,007</b>	<b>196,962</b>
<b>7 Expenditure on raising funds</b>				
			<b>2021</b>	<b>2020</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
200 Club Prizes etc.	2,115	0	2,115	2,135
County Badges	1,535	0	1,535	0
	<b>3,650</b>	<b>0</b>	<b>3,650</b>	<b>2,135</b>

<b>8 Fixed assets</b>	<b>Watson Scout Centre £</b>	<b>Activity Assets £</b>	<b>County Office Equipment £</b>	<b>Watson Scout Centre Assets £</b>	<b>Total £</b>
<b>Cost/Valuation</b>					
At 31 March 2020	378,673	200,587	22,770	27,357	629,387
Transfers	0	0	0	0	0
Additions	0	2,000	0	0	2,000
Disposals	0	0	0	0	0
Revaluation	0	0	0	0	0
At 31 <sup>st</sup> March 2021	<b>378,673</b>	<b>202,587</b>	<b>22,770</b>	<b>27,357</b>	<b>631,387</b>
<b>Depreciation</b>					
At 31 <sup>st</sup> March 2020	60,585	142,849	22,539	21,185	247,158
Transfers	0	0	0	0	0
Disposals	0	0	0	0	0
Charge for the year	7,573	9,136	150	1,019	17,568
At 31 March 2021	<b>68,158</b>	<b>151,985</b>	<b>22,689</b>	<b>22,204</b>	<b>264,726</b>
<b>Net book value</b>					
At 31 <sup>st</sup> March 2021	310,515	50,852	81	5,153	366,601
At 1 <sup>st</sup> April 2020	318,088	57,738	231	6,172	382,229

<b>9 Stocks</b>	<b>2021 £</b>	<b>2020 £</b>
County Badges	43	229
Other	366	616
	<b>409</b>	<b>845</b>

<b>10 Debtors and Prepayments</b>	<b>2021 £</b>	<b>2020 £</b>
Debtors	1,491	9,909
Provision for Bad Debt	0	0
Prepayments	40,179	44,500
	<b>41,670</b>	<b>54,409</b>

<b>11 Current liabilities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,845	3,001
Income received in advance	134,182	197,817
	<b><u>136,027</u></b>	<b><u>200,818</u></b>
<b>12 Unrestricted funds - general</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2020	458,595	44,642
Surplus (deficit) for the year	1,577	16,040
Transfer (to)/from designated funds	(17,609)	(4,087)
At 31 <sup>st</sup> March 2021	<b><u>442,563</u></b>	<b><u>458,595</u></b>

Excluding fixed assets, General Reserves at 31<sup>st</sup> March 2021 stood at £75,963 (£76,300 at 31<sup>st</sup> March 2020).

<b>13 Unrestricted funds - designated</b>	<b>At 1 April 2020</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
World Scout Jamboree*	4,695		0	2,000	<b>6,695</b>
County Development Project	19,830			(4,023)	<b>15,807</b>
Activities Equipment Replacement Fund	42,165		0	(18,267)	<b>23,898</b>
Watson Scout Centre Equipment & Developments	62,762			4,899	<b>67,661</b>
Scouting Development Projects	51,338		0	33,000	<b>84,338</b>
Youth Development Projects	23,592				<b>23,592</b>
County Office Development Fund	5,000				<b>5,000</b>
	<b><u>209,382</u></b>	<b>0</b>	<b>0</b>	<b>17,609</b>	<b><u>226,991</u></b>

(\*contribution to leaders' costs)

<b>14 Restricted funds</b>	<b>At 1 April 2020</b>	<b>Income</b>	<b>Resources expended</b>	<b>Transfer (to)/ from general funds</b>	<b>At 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
World Scout Jamboree	3,496	0	0	0	<b>3,496</b>
	<u>3,496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>3,496</b></u>

<b>15 Trustees expenses</b>	<b>2021 £</b>	<b>2020 £</b>
The total amount of payments or reimbursement of out-of-pocket expenses made to trustees were as follows:		
	<u><b>35</b></u>	<u><b>2,373</b></u>

<b>16 Wages and salaries</b>	<b>2021 £</b>	<b>2020 £</b>
Salaries	24,417	23,762
National Insurance	1,328	1,687
Employment Allowance received	(1,328)	(1,687)
Pension	642	625
	<u><b>25,059</b></u>	<u><b>24,387</b></u>

The County Scout Council employed one full time and one part time office staff during the year.

## **17 Financial commitments**

At 31st March 2021 the charity was committed to make the following payments under non-cancelled operating leases during the year ended 31st March 2021.

	<b>2021 £</b>	<b>2020 £</b>
Operating leases which expire between 2 and 5 years	<u><b>3,685</b></u>	<u><b>5,419</b></u>