

North Yorkshire Scouts



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.

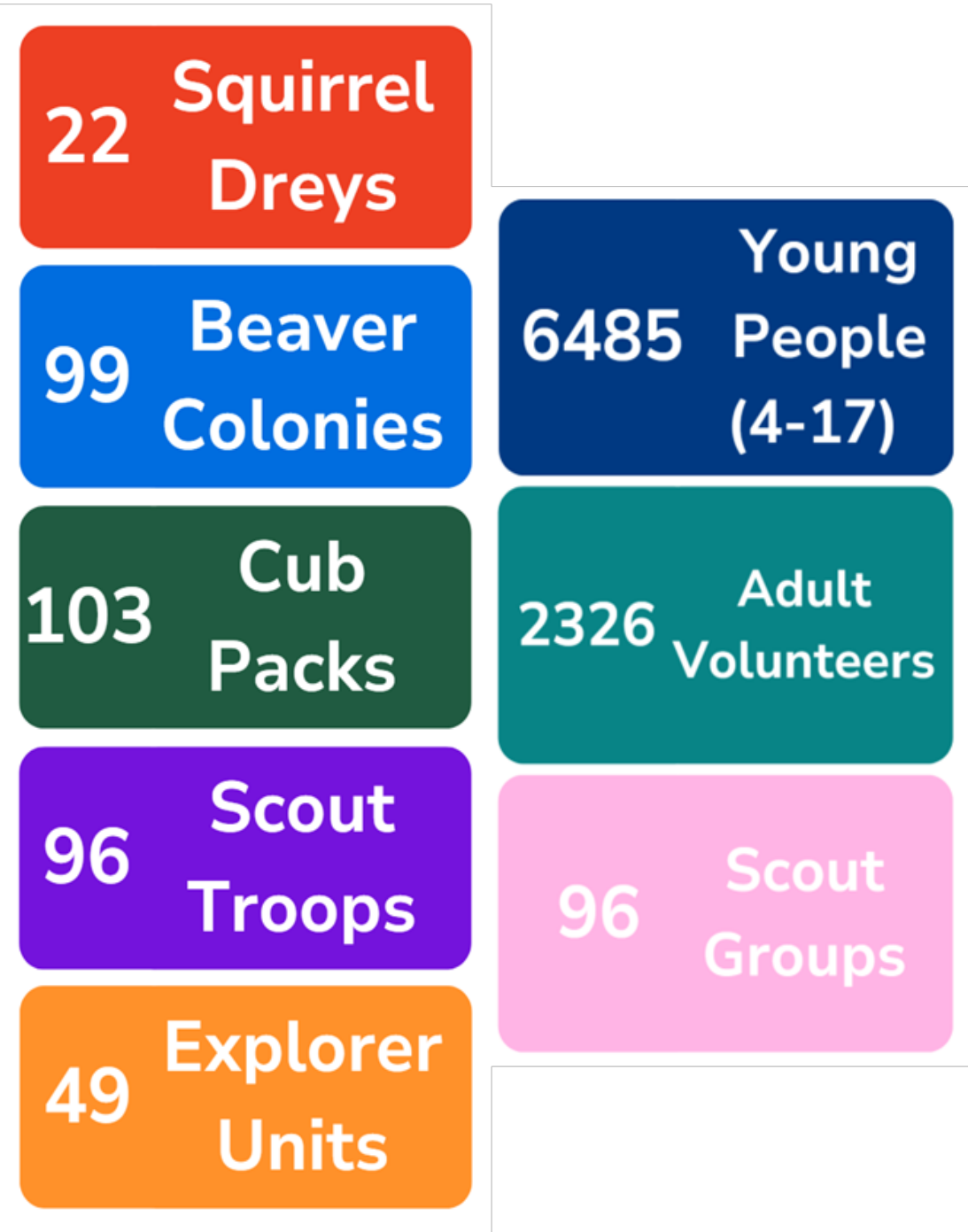
In May 2023, several of our Network members supported the King's Coronation in London, alongside 400 other young people. They supported the momentous occasion through providing vital crowd stewarding and supporting members of the public who had travelled to see the King. Our members proudly represented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



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 28th 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.

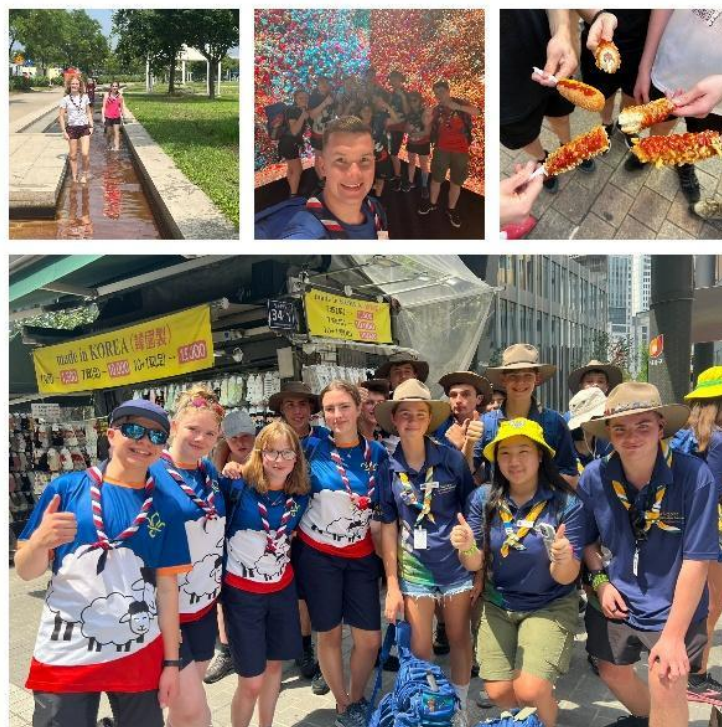
The culture was phenomenal, the heat was intense, the food was incredible and there were Scouts from every corner of the globe, exploring and making new friends and memories.

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

Charity Name	North Yorkshire County Scout Council
Registered with The Scout Association	00164
Registered Charity Number	524708
Charity’s Principal Address	County HQ, 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, 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

Nominated / Elected Trustees

Nominated Members are selected by our County Lead Volunteer and County Chair. These nominations are approved at our AGM. 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.

Name	Appointed to Trustee Board
Karsten Hartmann	5 September 2022
Steve A Hall	5 September 2022
Harry Pomfret	26 June 2023
Lindsay Sykes	26 June 2023
Amelia Annear	26 June 2023
Simon Hickling	5 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 cooperation with. Their role and start date are stated below

Al Murray Larkin 2024 Event Director 27 February 2022

Remuneration for the key management personnel is set by the Trustees and is reviewed annually.

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 General £	Designated £	Restricted funds £	Total £	Total £
Income						
Donations and legacies	2	89,807	-	85,000	174,807	77,537
Income from investments	3	6,026	-	-	6,026	243
Income from other trading activities	4	3,566	-	-	3,566	5,348
Income from charitable activities	5	316,665	-	-	316,665	241,327
Total income		416,064	-	85,000	501,064	324,455
Expenditure						
Expenditure on charitable activities	6	(442,801)	-	(5,724)	(448,525)	(197,370)
Expenditure on raising funds	7	(3,030)	-	-	(3,030)	(3,213)
Governance costs	8	(2,361)	-	-	(2,361)	-
Total expenditure		(448,192)	-	(5,724)	(453,916)	(200,583)
Net income/(expenditure) before transfers		(32,128)	-	79,276	47,148	123,872
Transfers (to)/from Designated Funds	14	149,134	(149,134)	-	-	-
Transfers (to)/from Restricted Funds	15	197,320	-	(197,320)	-	-
Net movement in funds		314,326	(149,134)	(118,044)	47,148	123,872
Total funds brought forward		406,457	251,134	118,044	775,635	651,763
Total funds carried forward		720,783	102,000	-	822,783	775,635

Balance Sheet


				2024	2023
	Notes	Unrestricted Funds £	Restricted funds £	Total £	Total £
Fixed Assets:					
Watson Scout Centre	9	575,184	-	575,184	299,066
Tangible assets	9	73,909	-	73,909	68,378
Total fixed assets		649,093	-	649,093	367,444
Current Assets:					
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
Less:					
Creditors: amounts falling due within one year	12	788,505	-	788,505	362,138
Net current assets		173,690	-	173,690	408,191
Net assets		822,783	-	822,783	775,635
Funds of the charity					
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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M Butler County Commissioner

L Kramm, County Chairman

Cashflow Statement

	2024		2023	
	£	£	£	£
Reconciliation of net income / (expenditure) to net cash flow from operating activities				
Net income for the year	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> </u>		<u> </u>	
Net cash flow from operating activities		474,372		225,109
Cash flow from investing activities				
Payments to acquire tangible fixed assets	<u>(296,686)</u>		<u>(18,225)</u>	
Net cash flow from investing activities		(296,686)		(18,225)
Net increase in cash and equivalents		177,686		206,884
Cash and cash equivalents at 1 April 2023		634,089		427,205
Cash and cash equivalents at 31 March 2024		<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

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

Donations and legacies in the prior year were unrestricted.

3 Income from Investments

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Investment and bank interest	6,026	-	6,026	243
	<u>6,026</u>	<u>-</u>	<u>6,026</u>	<u>243</u>

Income from investments in the prior year were unrestricted.

4 Income from other trading activities

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

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

5 Income from charitable activities

	Unrestricted	Restricted	2024 Total	2023 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	-	1,723	2,235
Leader Training	-	-	-	320
Activity and event income	273,839	-	273,839	63,240
European Jamboree	-	-	-	500
Watson Scout Centre	-	-	-	134,163
Equipment Hire income	18,299	-	18,299	-
Marquee Hire income	3,293	-	3,293	-
Membership mileage income	833	-	833	-
Income from sale of equipment	1,626	-	1,626	-
Van mileage income	467	-	467	-
Centre hire fees	16,459	-	16,459	-
Other income	126	-	126	-
TOTAL	<u>316,665</u>	<u>-</u>	<u>316,665</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

	Unrestricted	Restricted	2024 Total	2023 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
Support costs :				
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
TOTAL	442,801	5,724	448,525	197,370

Expenditure on charitable activities in the prior year was unrestricted.

Notes to accompany the accounts

7 Expenditure on raising funds

	Unrestricted	Restricted	2024 Total	2023 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

	Unrestricted	Restricted	2024 Total	2023 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
	£	£	£	£	£
Cost/Valuation					
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>
Depreciation					
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>
Net book value					
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>535</u>

11 Debtors and Prepayments

	2024 £	2023 £
Debtors	6,711	3,397
Prepayments	143,709	132,308
	<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
	788,505	362,192

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	720,783	406,457

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
	251,134	-	-	(149,134)	102,000

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
	261,093	-	-	(9,959)	251,134

Notes to accompany the accounts

15 Restricted funds - current 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.

Restricted funds - prior year	At 1 April 2022	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2023
	£	£	£	£	£
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>

16 Trustees expenses	2024 £	2023 £
The total amount of payments or reimbursement of out-of-pocket expenses made to 7 trustees were as follows:		
Total	<u>485</u>	<u>240</u>
17 Wages and salaries	2024 £	2023 £
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:

	2024 £	2023 £
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

Trustees

Signed on behalf of The Trustees of North Yorkshire Scouts

Date: 13/09/2024



Lars Kramm, Chair of Board of