



# 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

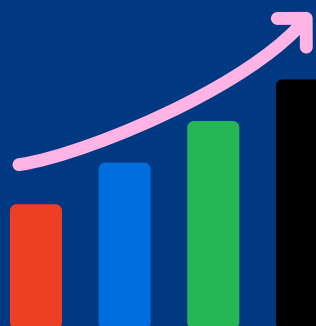
We're so proud that we grew by over 200 members in 2024/5, continuing our trend of steady growth over the past four years.

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 of 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.



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

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.



# 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.







## Facts & Figures



**95** Squirrels



**290** BEAVERS



**637** cubs



**831** scouts



**250** EXPLORERS



**86** Young Leaders



**1196** Adult Volunteers



**582** Girl Guides

### Plus

12,7000 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

---

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

.....

# Statement of Financial Activity

|  |                 |                           |                |            | 2025             | 2024             |
|--|-----------------|---------------------------|----------------|------------|------------------|------------------|
|  |                 | <u>Unrestricted Funds</u> |                | Restricted |                  |                  |
|  | 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>-</b>       | <b>-</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>-</b>       | <b>-</b>   | <b>(967,830)</b> | <b>(453,916)</b> |
| <b>Net income/(expenditure) before transfers</b> |                 | <b>(51,510)</b>           | <b>-</b>       | <b>-</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>-</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>-</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>-</b>   | <b>771,273</b>   | <b>822,783</b>   |



# Balance Sheet

|  |       |                            |                          | 2025           | 2024           |
|--|-------|----------------------------|--------------------------|----------------|----------------|
|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>funds<br>£ | Total<br>£     | Total<br>£     |
| <b>Fixed Assets:</b>                           |       |                            |                          |                |                |
| Watson Scout Centre                            | 9     | 582,232                    | -                        | <b>582,232</b> | 575,184        |
| Tangible assets                                | 9     | 69,820                     | -                        | <b>69,820</b>  | 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                     | -                        | <b>52,207</b>  | 150,420        |
| Cash at bank and in hand                       |       | 473,193                    | -                        | <b>473,193</b> | 811,775        |
|  |       | <b>525,400</b>             | <b>-</b>                 | <b>525,400</b> | <b>962,195</b> |
| <b>Less:</b>                                   |       |                            |                          |                |                |
| Creditors: amounts falling due within one year | 11    | 406,179                    | -                        | <b>406,179</b> | 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                    | -                        | <b>667,273</b> | 720,783        |
| Unrestricted funds - designated                | 13    | 104,000                    | -                        | <b>104,000</b> | 102,000        |
| Restricted funds                               | 14    | -                          | -                        | <b>-</b>       | -              |
|  |       | <b>771,273</b>             | <b>-</b>                 | <b>771,273</b> | <b>822,783</b> |

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

|  |       | 2025             | 2024             |
|--|-------|------------------|------------------|
|  | Notes | £                | £                |
| <b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b> |       |                  |                  |
| Net income for the year  |       | (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              |
| <b>Net cash flow from operating activities</b>   |       | <b>(314,636)</b> | <b>474,372</b>   |
| <b>Cash flow from investing activities</b>   |       |                  |                  |
| Payments to acquire tangible fixed assets  | 9     | (23,946)         | (296,686)        |
| <b>Net cash flow from investing activities</b>   |       | <b>(23,946)</b>  | <b>(296,686)</b> |
| <b>Net increase in cash and equivalents</b>  |       | <b>(338,582)</b> | <b>177,686</b>   |
| <b>Cash and cash equivalents at 1 April 2024</b>   |       | <b>811,775</b>   | <b>634,089</b>   |
| <b>Cash and cash equivalents at 31 March 2025</b>  |       | <b>473,193</b>   | <b>811,775</b>   |



# 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<br>Total | 2024<br>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        |
|                                    | 97,518       | -          | 97,518        | 174,807       |

Donations and legacies in the prior year were unrestricted.

## 3 Income from Investments

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

Income from investments in the prior year were unrestricted.

## 4 Income from other trading activities

|          | Unrestricted | Restricted | 2025<br>Total | 2024<br>Total |
|----------|--------------|------------|---------------|---------------|
|          | £            | £          | £             | £             |
| 200 Club | 3,863        | -          | 3,863         | 3,566         |
|          | 3,863        | -          | 3,863         | 3,566         |

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

## 5 Income from charitable activities

### Programme / Activities & Events

|                               | Unrestricted   | Restricted | 2025<br>Total  | 2024<br>Total  |
|-------------------------------|----------------|------------|----------------|----------------|
|                               | £              | £          | £              | £              |
| 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>                  | <b>806,383</b> | <b>-</b>   | <b>806,383</b> | <b>316,665</b> |

# Notes to accompany the accounts

## 6 Expenditure on Charitable activities

|  | Unrestricted   | Restricted | 2025<br>Total  | 2024<br>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

|                           | Unrestricted | Restricted | 2025<br>Total | 2024<br>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

|                            | Unrestricted | Restricted | 2025<br>Total | 2024<br>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 |                |
|    |   | £            | £        | £              | Assets       | £              |
|    | <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                          | 665,536      | 277,895  | 22,770         | 32,457       | 998,658        |
|    | <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                          | 83,304       | 212,452  | 22,770         | 28,080       | 346,606        |
|    | <b>Net book value</b>                     |              |          |                |              |                |
|    | At 31 March 2025                          | 582,232      | 65,443   | -              | 4,377        | 652,052        |
|    | At 1 April 2024                           | 575,184      | 67,913   | -              | 5,996        | 649,093        |
|    |   |              |          |                |              |                |
| 10 | Debtors and Prepayments                   |              |          | 2025           |              | 2024           |
|    |   |              |          | £              |              | £              |
|    | Debtors                                   |              |          | 42,763         |              | 6,711          |
|    | Prepayments                               |              |          | 9,444          |              | 143,709        |
|    |   |              |          | <u>52,207</u>  |              | <u>150,420</u> |
|    |   |              |          |                |              |                |
| 11 | Current liabilities                       |              |          | 2025           |              | 2024           |
|    |   |              |          | £              |              | £              |
|    | Trade creditors                           |              |          | 19,186         |              | 13,572         |
|    | Income received in advance                |              |          | 386,993        |              | 774,933        |
|    |   |              |          | <u>406,179</u> |              | <u>788,505</u> |
|    |   |              |          |                |              |                |
| 12 | Unrestricted funds - general              |              |          | 2025           |              | 2024           |
|    | 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<br>2024 | Income | Resources<br>expended | Transfer (to)/<br>from general<br>funds | At 31 March<br>2025 |
|----------------------|--------------------|--------|-----------------------|---|---------------------|
|                      | £                  | £      | £                     | £                                       | £                   |
| World Scout Jamboree | 2,000              | -      | -                     | 2,000                                   | 4,000               |
| Contingency Reserve  | 100,000            | -      | -                     | -                                       | 100,000             |
|                      | 102,000            | -      | -                     | 2,000                                   | 104,000             |

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<br>2023 | Income | Resources<br>expended | Transfer (to)/<br>from general<br>funds | At 31 March<br>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             |

## 14 Restricted funds - current year

|                          | At 1 April<br>2024 | Income | Resources<br>expended | Transfer (to)/<br>from general<br>funds | At 31 March<br>2025 |
|--------------------------|--------------------|--------|-----------------------|---|---------------------|
|                          | £                  | £      | £                     | £                                       | £                   |
| World Scout Jamboree     | -                  | -      | -                     | -                                       | -                   |
| Watson Scout Development | -                  | -      | -                     | -                                       | -                   |
|                          | -                  | -      | -                     | -                                       | -                   |

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

## Restricted funds - prior year

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

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

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

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: |        |        |
|    |   | 2025   | 2024   |
|    |   | £      | £      |
|    | Within one year   | 17,889 | 17,889 |
|    | Between 2 and 5 years   | 50,924 | 68,806 |

|    |                                       |                    |                  |           |
|----|---------------------------------------|--------------------|------------------|-----------|
| 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) |
|    |                                       | 761,829            | -                | 761,829   |
|    | 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) |
|    |                                       | 822,783            | -                | 822,783   |

|    |   |
|----|---|
| 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

