

CENTRAL YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 524828

Details

Other names CENTRAL YORKSHIRE SCOUTS

Status Registered

Legal form Other

Registered 1967-05-23

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

Contact

Address 20 Moor Drive
Leeds
LS6 4BY

Phone 01132782038

Email secretary@cycscouts.org.uk

Website www.cycscouts.org.uk

Activities

Objects: UNIT OF THE SCOUT ASSOCIATION

Activities: Part of the UK national Scout Association

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** YORKS
- City Of Wakefield
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£431,358	£425,510	-	-
2024-03-31	£527,621	£495,857	£889,315	2
2023-03-31	£409,303	£382,490	-	-
2022-03-31	£203,868	£213,841	-	-
2021-03-31	£205,587	£151,433	-	-

Trustees

Name	Role	Appointed
DAVID LEONARD GRINDROD	Chair	2020-09-29
ANDREW PETER GALLIVAN		
Andrew George William Neil		2024-10-19
Carol Milburn		2020-09-01
DR COLIN VICTOR HARMAN		
John Michael Bradshaw		2017-02-06
John Smallwood		2025-02-19
Lucy Ellen Taverner		2025-02-09
Lucy Huggins		2023-04-17
MR STUART IAN JOLLEY		2014-12-16
Robert James Kilcoyne		2024-10-19

CENTRAL YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524828

Accounts

Central Yorkshire County Scout Council
Annual Report and Accounts for the year ended 31 March 2025

Contents

	Page
Legal and Administrative Details	3
Report of the Trustees	4 to 7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cashflows	10
Notes to the Accounts	11 to 17
Independent Examiner's Report	18

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

C Milburn

K C Mallory (until 8 February 2025)

L E Taverner (from 8 February 2025)

County Lead Volunteer

County Youth Lead

County Youth Lead

Appointed by the Council

D L Grindrod

S I Jolley

J Bradshaw

A P Gallivan

C V Harman

W M Holmes

L Huggins

R J Kilcoyne

A G W Neil

County Chair

County Treasurer

Co-opted

J Smallwood (from 19 February 2025)

Address:

c/o C V Harman

20 Moor Drive, Leeds, LS6 4BY

Principal

CAF Bank Limited

Bankers:

25 Kings Hill Avenue, West Malling, ME19 4TA

Independent

Examiner:

Nathan Carter

Heatherdene, Tadcaster, North Yorkshire, LS24 8EZ

TRUSTEES REPORT

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2025.

Purpose and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit under section 4 of the Charities Act 2011. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

The Trustee Board has met regularly over the last year, continuing to support and maintain an oversight of the delivery of Scouting in Central Yorkshire.

The work of the Board has largely centred around:

- development of the County Risk Register;
- effective management of the County's finances;
- ongoing support of Bramhope Campsite and Activity Centre and Aldwark Water Activity Centre;
- support work around a Lottery Grant application for the refurbishment of the toilet and shower facilities at Aldwark;
- oversight of the employment of the County's paid staff:
 - County Administrator - Cathryn Atkinson, who supports and administers the various functions and events in the county;
 - Activity Site Manager - Angie Foley, who, supported by volunteers teams, effectively manages our sites;
 - Growth Development Officer - Helen Thomas, who continues to make a significant impact on the availability and support of Scouting;
- representation at National and Regional Conferences;
- supporting the successful 2024 County expedition to Morocco.

Prior to last year's AGM the Board renewed its Trustee appointment process in line with The Scout Association's revised requirements and were pleased to receive two new nominations who were appointed – Andy Neal and Bob Kilcoyne. Thanks go to retiring Trustee Ted Fairfax for his previous work. John Smallwood was subsequently co-opted onto the Board cover his role in dealing with a lottery grant application for works at Aldwark, which made up the twelve trustee places on the board.

The Trustees have continued to support our County Lead Volunteer, Carol Milburn, and County Youth Lead, Kyle Mallory and then Lucy Taverner, and team leads John Smallwood (Activity Centres), and Alison Fell (Programme), Sarah McAtominey (Development) in their roles in successfully leading Scouting during a period of transition in the structure of Scouting leadership and volunteering.

There has been an increased focus on safety across Scouting and the leadership team have worked hard to ensure high rates of compliance of adults with mandatory Safety, Safeguarding and First Aid training.

The annual census has shown continued growth in numbers reflecting the efforts of the many adults involved at every Group, and at District and County levels in the Central Yorkshire. The time and energy that this involves is immeasurable and the Trustees express their thanks to everyone involved in achieving this.

Future Plans

Amongst a variety of functions, the Trustees will be endeavouring and working to:

- ensure that all the functions of the County are delivered safely in a compliant fashion and that these are documented and recorded in the County Risk Register;
- ensure that the finances continue to be maintained in good order;
- the implementation of improvements at Aldwark and Bramhope Activity Centres;
- support the delivery of Challenge 26, the big County camp planned for next year.

Financial review

Turnover in 2024/25 was lower than the previous year mainly as a result of the fall in income associated with Challenge 23. Membership income increased on the previous year as a result of the growth of the number of young people at the January 2024 census. The level of bookings at Bramhope increased on the prior year resulting in turnover increasing by over 10% on 2023/24. Whilst water bookings at Aldwark were steady for the year the lack of a comparable substantial commercial booking of the scale of the one secured for summer 2023 meant that income was lower than the previous year. During summer 2024 there was a successful expedition to Morocco that added £95k to income.

Financial performance for 2024/25 was favourable to the budget. The County Trustee Board had previously approved the funding of the County Development Officer role in partnership with the Scout Association at a cost of £30k for 2024/25. Cash balances have been carefully managed during the year with surplus funds promptly placed on deposit generating £22k of interest during the year. The net financial position for the year was a surplus of £6k after allowing for the depreciation charge of £28k.

The value of the fixed assets stood at £484k at the year end. There were fixed asset additions of £27k associated with improvements to the Ashton Centre heating and Mill hot water systems completed in year and depreciation of £28k. Cash balances reduced slightly to £707k partly as a function of the investment in fixed assets. The timing of the receipt of membership fees from Districts was similar to 2024, contributing to a balance of receipts in advance at the year end of £323k. Net current assets have increased slightly by £7k and now stand at £411k.

As at 31st March 2025 total funds are £895k. Fixed assets amounted to £484k of this figure, £119k relates to designated reserves and the balance of £292k free and unrestricted reserves. At the year end no restricted funds were held.

The County continues to be in a sound financial position to support the provision and development of Scouting across Central Yorkshire.

Investment powers and policy

There are no restrictions on the Charity's powers to invest and the investment policy is determined by the trustees. The charity does not have a significant level of free reserves, consequently cash resources are held in current and deposit accounts and are low risk.

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in undesignated reserves (unrestricted funds that are not designated for a specific purpose) of between six and twelve months expenditure. For 2024/25 this is budgeted to be between £152k to £304k. The County held undesignated reserves of £292k as at 31 March 2025 which is within the parameters of this target.

Governing Document

Central Yorkshire County Scout Council is a registered charity (no 524828). The Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and shares its purpose and method.

Appointment of Trustees

From October 2024 the Trust Board of Central Yorkshire County Scout Council comprised the County Chair, the County Treasurer, the County Lead Volunteer and the County Youth Lead Volunteer as ex-officio members together with up to eight members, making up to twelve Trustees in total. Trustees usually serve for a period of three years. Invitations for nominations to any vacancies on the Trustee Board are advertised prior to the AGM.

Trustee induction and training

New trustees are trained in their responsibilities and duties by the longer serving trustees. The County continues to provide volunteer training free to leaders at the point of delivery.

Organisation

The management of the business of the County Scout Council is vested in the Trustee Board. The Board has met regularly during the year to manage the affairs of the Charity. The Board is responsible for policy making but delegates some operational decisions to its sub-committees.

The Board appoints Chair's and members of sub-committees annually. There were five sub-committees in operation during the year up until the last AGM in October:

- the Appointments Advisory Committee responsible for the appointment and review of County adult appointments;
- the Aldwark Water Activity Centre Management Committee responsible for the management, development and running of the centre;
- the Bramhope Campsite Steering Group responsible for coordinating the management, development and operation of the site;
- the Development Committee responsible for oversight and advice of the development of the County;
- the Finance and General Purposes Committee responsible for advising and making recommendations to the Board on financial, risk and related matters.

Following the last AGM the business dealt with by the Finance and General Purposes Committee was dealt with by the whole Trustee Board and a Risk Sub-committee was introduced. Development and the day-to-day management of the Activity Centres now falls under the County Leadership Team's remit.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

The County has continued to manage the risks to which it is exposed using the approach adopted in the previous year. These specific measures continue to build on the existing risk frameworks in Scouting for everything from leadership compliance, to international trips, and the requirements surrounding Information Security (GDPR) and financial prudence.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and International Accounting Standards. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources for that period. In preparing those financial statements the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles of the Charities SORP;
3. Make judgements that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any major departures disclosed and explained in the financial statements; and

5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time, the financial position of the Charity. And to enable them to ensure that any statements of accounts comply with the requirements of the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees wish to record their thanks for the efforts by all adults across the County, and especially those taking on County roles, for their part in providing successful scouting in Central Yorkshire during the year.

David Grindrod
Chair of Trustees

30 June 2025

Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	2	67,133	-	67,133	61,996
Other trading activities	3	13,426	-	13,426	30,023
Investment income	4	21,820	-	21,820	16,740
Charitable activities	5	328,979	-	328,979	418,862
Total income		431,358	-	431,358	527,621
Expenditure on:					
Raising funds	3	7,651	-	7,651	19,161
Charitable activities	6	417,859	-	417,859	476,696
Total expenditure		425,510	-	425,510	495,857
Net income / (expenditure)		5,848	-	5,848	31,764
Transfers between funds		-	-	-	-
Net movement in funds		5,848	-	5,848	31,764
Total funds at 1 April		889,315	-	889,315	857,551
Total funds at 31 March		895,163	-	895,163	889,315

The statement of financial activities includes all gain and losses for the year. All activities relate to continuing operations.

The notes on pages 11 to 17 form part of these accounts.

Balance Sheet as at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	10		483,960		485,185
			483,960		485,185
Current assets					
Stock	11	9,590		7,693	
Debtors	12	44,672		57,588	
Cash at bank		706,941		743,803	
		761,203		809,085	
Creditors: amounts falling due within one year	13	(350,000)		(404,955)	
Net current assets			411,203		404,130
Net assets			895,163		889,315
Charity funds					
Unrestricted funds	14		895,163		889,315
Restricted funds	14		-		-
Total funds	15		895,163		889,315

These financial statements were approved by the trustees on 30 June 2025 and signed for and on their behalf by:

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the year ended 31 March 2025

	Note	£	2025 £	£	2024 £
Cashflows from operating activities					
Net cash generated / (used) in operating activities	16		(32,079)		206,314
Cashflows from investing activities					
Interest		21,820		16,740	
Purchase of fixed assets		(26,604)		-	
Net cash provided / (used) by investing activities			(4,784)		16,740
Change in cash and cash equivalents			(36,862)		223,054
Cash and cash equivalents brought forward			743,803		520,749
Cash and cash equivalents carried forward			706,941		743,803
Net movement in cash and cash equivalents			(36,862)		223,054

Notes to the financial statements for the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Central Yorkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on the basis that the Charity is operating as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of provision of other specified activities it is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time associated with the provision of Scouting activities is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 donations which the donor has specified are to be solely used for particular areas of the County's work or for specific projects being undertaken by the County.

g) 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:

- Costs of raising funds comprise the costs of trading in respect of the shops at Aldwark and Bramhope.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office related costs and governance costs which support the County's activities. These costs have been allocated entirely to expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset category	Annual rate
Freehold buildings	25 to 100 years
Plant	10 to 25 years
Equipment, vehicles and caravans	3 to 10 years

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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 after allowing for any trade discounts due.

n) Financial instruments

The County only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Membership fees received	323,596	-	323,596	296,195
Membership fees paid to the Scout Association	(256,588)	-	(256,588)	(235,592)
Net membership fees	67,009	-	67,009	60,603
Donations and legacies	125	-	125	264
Gift aid	-	-	-	59
Other grants	-	-	-	500
	67,133	-	67,133	61,996

3. Activities for generating funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Trading income				
Income	13,426	-	13,426	30,023
Trading expenses				
Goods purchased	7,651	-	7,651	19,161
Net income from trading activities	5,775	-	5,775	10,861

4. Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Deposit account interest	21,820	-	21,820	16,740
	21,820	-	21,820	16,740

5. Incoming resources from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Activities	77,665	-	77,665	35,994
Challenge	-	-	-	198,119
International	95,586	-	95,586	33,717
Bramhope	103,028	-	103,028	90,958
Aldwark	52,561	-	52,561	59,909
Other	139	-	139	166
	328,979	-	328,979	418,862

6. Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Activities	82,877	-	82,877	54,231
Challenge	-	-	-	184,989
Development	29,784	-	29,784	32,299
International	94,675	-	94,675	41,236
Training	6,283	-	6,283	3,025
Bramhope	95,687	-	95,687	69,129
Aldwark	54,891	-	54,891	43,735
Fundraising	-	-	-	273
Support costs (see note 7)	23,211	-	23,211	19,497
Governance costs (see note 7)	2,623	-	2,623	2,066
Depreciation (see note 10)	27,829	-	27,829	26,217
	417,859	-	417,859	476,696

7. Analysis of support and governance costs

	General support 2025 £	Governance 2025 £	Total 2025 £	Total 2024 £
Venue and related costs for office and meetings	4,200	66	4,266	4,107
Salaries, wages and related costs	12,667	-	12,667	11,143
General office costs	6,344	-	6,344	4,290
Trustees' expenses	-	2,557	2,557	2,024
Independent examination	-	-	-	-
	23,211	2,623	25,834	21,563

8. Resources expended

	2025 £	2024 £
Depreciation of tangible fixed assets:		
- owned by the charity	27,829	26,217

During the year four (2024: four) trustees were paid expenses for travel and subsistence of £2,557 (2024: £2,334).

During the year no trustees received any remuneration or benefits in kind (2024: nil)

9. Staff costs

	2025 £	2024 £
Wages and salaries	34,980	16,000
National insurance	2,317	430
Employment allowance received	(2,317)	(430)
Pension	675	200
	35,655	16,200

The average monthly number of employees during the year was two (2024: two)

No employees received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Freehold property £	Equipment Plant and vehicles £	Caravan £	Total £
Cost				
At 1 April 2024	662,984	118,787	25,103	814,874
Additions	-	26,604	-	26,604
Transfers	-	-	-	-
At 31 March 2025	662,984	145,391	25,103	814,874
Depreciation				
At 1 April 2024	(240,165)	(62,073)	(19,450)	(329,689)
Charge for the year	(19,527)	(6,972)	(1,330)	(27,829)
At 31 March 2025	(259,692)	(69,045)	(20,780)	(357,517)
Net book value				
At 31 March 2024	422,819	56,714	5,652	485,185
At 31 March 2025	403,292	49,742	4,322	483,960

The freehold property consists of Bramhope Scout Campsite and Aldwark Activity Centre. The Scout Association Trust Corporation is custodian trustee of both properties on behalf of the County.

11. Stock

	2025 £	2024 £
Goods for resale	6,273	4,045
Heating fuel	3,317	3,648
	9,590	7,693

12. Debtors

	2025 £	2024 £
Trade debtors	11,741	13,453
Prepayments and accrued income	32,930	44,136
	44,672	57,588

13. Creditors: Amounts due within one year

	2025 £	2024 £
Accrued expenditure	26,778	19,449
Income received in advance	323,222	385,506
	350,000	404,955

14. Analysis of charitable funds

	1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	31 March 2025 £
Designated funds					
Fixed assets (i)	485,185	-	-	(1,225)	483,960
Strategic development (ii)	59,712	-	29,560	23,200	53,352
International (iii)	(222)	95,586	94,675	-	690
Scouting for All (iv)	1,062	-	-	-	1,062
Aldwark toilets (v)	40,000	-	-	-	40,000
Events equipment (vi)	17,135	-	2,394	9,272	24,194
	603,052	95,586	126,628	31,247	603,257
General funds					
General funds – all funds	286,263	335,772	298,882	(31,247)	291,905
Total unrestricted funds	889,315	431,358	425,510	-	895,163
Restricted funds					
Restricted funds (vii)	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total funds	889,315	431,358	425,510	-	895,163

(i) The designated fixed asset reserve represents the balance of funds invested in fixed assets at Bramhope and Aldwark. Transfers between this reserve and the general fund are made each year to reflect the net movement in the carrying value of the fixed assets.

(ii) During the year £29,560 was transferred from the reserve to fund the County Development Officer role with the Scout Association. The trustees agreed to transfer £23,200 to the strategic development fund in 2024/25.

(iii) This fund holds the balance of income and expenditure from international events.

(iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.

(v) The money raised for the refurbishment of the toilets and changing facilities at Aldwark Activity Centre are held in this fund.

(vi) During the year the trustees decide to transfer £9,272 to the events equipment designated reserve to fund the purchase of equipment to support the delivery of events across the County. £2,394 was transferred from the reserve during the year to purchase new equipment.

(vii) At present there are no restricted fund balances.

15. Analysis of net assets between funds

	General funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Tangible fixed assets	-	483,960	-	483,960	485,185
Current assets	641,905	119,297	-	761,203	809,085
Creditors due within one year	(350,000)	-	-	(350,000)	(409,955)
	291,905	603,257	-	895,163	889,315

16. Reconciliation of net movement in funds to net cashflow from operating activities

	Total funds 2025 £	Total funds 2024 £
Net movement in funds	5,848	31,764
Add back depreciation charge	27,829	26,217
Deduct interest shown in investing activities	(21,820)	(16,740)
Decrease / (increase) in stock	(1,897)	(292)
Decrease / (increase) in debtors	12,917	(24,469)
(Decrease) / increase in creditors	(54,955)	189,835
Net cash generated / (used) in operating activities	(32,079)	206,314

17. Capital commitments

	2025 £	2024 £
Commitments contracted for as at 31 March	23,994	-
Authorised, but not contracted for as at 31 March	277,369	-

18. Related parties

There have been no related party transactions during this financial year that require disclosure in these accounts.

Independent examiners report to the trustees of the Central Yorkshire County Scout Council

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 8 to 17.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Carter, June 2025

Fellow of the Association of Chartered Certified Accountants
Heatherdene, Tadcaster, North Yorkshire

CENTRAL YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524828

Accounts

Central Yorkshire County Scout Council
Annual Report and Accounts for the year ended 31 March 2024

Contents

	Page
Legal and Administrative Details	3
Report of the Trustees	4 to 7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cashflows	10
Notes to the Accounts	11 to 17
Independent Examiner's Report	18

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

D L Grindrod
S I Jolley
C V Harman
C Milburn
K Mallory

County Chair
County Treasurer
County Secretary
County Commissioner
Count Youth Commissioner

Elected by the Council

L Huggins
A P Gallivan
W M Holmes
E Fairfax
J M Bradshaw

Nominated by the County Commissioner

-

Co-opted

G Noble (until 5/2/24)
J Smallwood (from 5/2/24)

Address:

c/o The County Secretary
20 Moor Drive, Leeds, LS6 4BY

Principal

CAF Bank Limited

Bankers:

25 Kings Hill Avenue, West Malling, ME19 4TA

Independent

Examiner:

Nathan Carter
Heatherdene, Tadcaster, North Yorkshire, LS24 8EZ

TRUSTEES REPORT

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2024.

Purpose and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit under section 4 of the Charities Act 2011. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

During the year, the role of the Trustee Board has been transitioning from the various support and organisational functions of the former County Executive, to one of oversight of governance and risk.

The Trustee Board continued to support the successful delivery of Scouting by the leadership team in Central Yorkshire over the year.

The success of Scouting within the County has continued to be reliant on the many volunteers who give up so much time and effort in their commitment to ensure that we all deliver together the fantastic experiences that we can make available to so many youngsters in the Leeds and Wakefield region. This needs to be provided in a safe and secure way, balancing the fun and excitement of adventure with risk.

To achieve this we have a Group, District and County structure. The County has been capably led by our County Commissioner (now Lead Volunteer) Carol Milburn, County Youth Commissioner Kyle Mallory and Deputies John Smallwood (Activity Centres), Alison Fell (People), Sarah McAtominey (Development) together with an active County Team. The Trustees are grateful to volunteers throughout the County for their continued magnificent contribution.

The main areas of work for the Trustees were around:

- support and the finance of the Challenge 23 camp;
- supporting two contingents in participation at the Jamboree in South Korea;
- employing a County Administrator – Cathryn Atkinson, who provides support across a variety of functions and events;
- employing (via the Scout Association) and overseeing the role of a County Growth and Development Officer – Helen Thomas, who has made a real difference to the availability and support of Scouting, including adult recruitment, in different ways and venues;
- recruiting and employing an Activity Centre Manager – Angela Foley, who has already had an impact on the use and facilities of our centres;
- supporting the management of the Bramhope and Aldwark Activity Centres.

These may sound straightforward, but the reality is that each involves a lot of planning and effort to achieve. The Trustee Board has been very fortunate to have the experience and knowledge of Colin Harman as Secretary and Stuart Jolley as Treasurer, as well as the input of the remaining Trustees.

Future plans

Over the coming year the Trustees intend to:

- see the continuation of the transition to Trustees Board continue, as we revise the method of Trustee and office holder appointment in line with the requirements of the Scout Association;
- support the County Lead Volunteer in the development of the restructured County Team;
- support the County Leadership team through transformation;

- continue to develop the County Risk Register with the valuable input of Trustees Andy Gallivan and Bill Holmes;
- support continued development of facilities at Aldwark and Bramhope.

Financial review

2023/24 recorded the highest turnover ever for the County as a result of the number and scale of activities during the year. Membership income was in line with the previous year as whilst there was an increase in the number of young people at the January 2023 census, a greater proportion were in new sections and therefore the County membership fee was waived in the first year for those sections. Bramhope was popular during the year with a good level of day visits initially and residential bookings. Turnover at Aldwark grew with solid water bookings and a substantial commercial booking in the summer. The successful Challenge23 event in July resulted in a significant increase in income.

Financial performance for 2023/24 was favourable to the budget. The County Executive had previously approved the funding of the County Development Officer role in partnership with the Scout Association at a cost of £36k in 2023/24. Cash balances have been carefully managed during the year with surplus funds promptly placed on deposit generating £17k of interest during the year. The net financial position for the year was a surplus of £32k after allowing for the depreciation charge.

The value of the fixed assets stood at £485k at the year end. Cash balances have risen to £743k due to the early receipt of 2024 membership fees from most Districts, which are reflected in the higher level of creditors of £405k. Net current assets have increased by £58k and now stand at £404k.

As at 31st March 2024 total funds are £889k. Fixed assets amounted to £485k of this figure, £117k relates to designated reserves and the balance of £286k free and unrestricted reserves. At the year end no restricted funds were held.

The County continues to be in a sound financial position to manage the residual financial impact of the pandemic and also to be in a position to support the recovery of Scouting across Central Yorkshire.

Investment powers and policy

There are no restrictions on the Charity's powers to invest and the investment policy is determined by the trustees. The charity does not have a significant level of free reserves, consequently cash resources are held in current and deposit accounts and are low risk.

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in undesignated reserves (unrestricted funds that are not designated for a specific purpose) of between six and twelve months expenditure. For 2024/25 this is budgeted to be between £150k to £302k. The County held undesignated reserves of £286k as at 31 March 2024 which is within the parameters of this target.

Structure, Governance and Management

Governing Document

Central Yorkshire County Scout Council is a registered charity (no 524828). The Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and shares its purpose and method.

Appointment of trustees

For 2023/24 the trustees of Central Yorkshire County Scout Council comprise ex-officio members, members elected by the Council and members nominated by the County Commissioner at the Annual General Meeting, along with co-

opted members. The County Chair, the County Treasurer, the County Secretary, the County Commissioner and the County Youth Commissioner are ex-officio members. The constitution allows for eight members of the Council to be elected to the Trustee Board, the County Commissioner nominating up to eight people but not exceeding the number of elected members. Further members can be co-opted by the Board as required, but not exceeding eight in number.

Trustee induction and training

New trustees are trained in their responsibilities and duties by the longer serving trustees. The County continues to provide volunteer training free to leaders at the point of delivery. This approach continues to be successful and will continue. Adult support is a priority for the County and the training team visit Districts to provide training locally which can be more convenient for our leaders.

Organisation

The management of the business of the County Scout Council is vested in the Trustee Board. The Board has met regularly during the year to manage the affairs of the Charity. The Board is responsible for policy making but delegates some operational decisions to its sub-committees. The Board appoints Chair's and members of sub-committees annually. There are five sub-committees in operation during the year:

- the Appointments Advisory Committee is responsible for the appointment and review of County adult appointments;
- the Aldwark Water Activity Centre Management Committee is responsible for the management, development and running of the centre;
- the Bramhope Campsite Steering Group is responsible for coordinating the management, development and operation of the site;
- the Development Committee is responsible for oversight and advice of the development of the County;
- the Finance and General Purposes Committee is responsible for advising and making recommendations to the Board on financial, risk and related matters.

From the AGM, there will be changes to the Constitution and membership of the Trustee Board in accordance with the policy of The Scout Association.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

The County has continued to manage the risks to which it is exposed using the approach adopted in the previous year. These specific measures continue to build on the existing risk frameworks in Scouting for everything from trips away from group HQs, to international visits and trips, and the more mundane requirements surrounding Information Security (GDPR) and financial prudence.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and International Accounting Standards. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources for that period. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles of the Charities SORP;
3. Make judgements that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any major departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time, the financial position of the Charity. And to enable them to ensure that any statements of accounts comply with the requirements of the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees wish to record their thanks for the efforts by all adults across the County, and especially those taking on County roles, for their part in providing successful scouting in Central Yorkshire during the year.

David Grindrod
Chair of Trustees

16 July 2024

Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations	2	61,996	-	61,996	102,977
Insurance claims		-	-	-	-
Other trading activities	3	30,023	-	30,023	7,491
Investment income	4	16,740	-	16,740	1,292
Charitable activities	5	418,862	-	418,862	297,543
Total income		527,621	-	527,621	409,303
Expenditure on:					
Raising funds	3	19,161	-	19,161	3,825
Charitable activities	6	476,696	-	476,696	378,665
Total expenditure		495,857	-	495,857	382,490
Net income / (expenditure)		31,764	-	31,764	26,813
Transfers between funds		-	-	-	-
Net movement in funds		31,764	-	31,764	26,813
Total funds at 1 April		857,551	-	857,551	830,738
Total funds at 31 March		889,315	-	889,315	857,551

The statement of financial activities includes all gain and losses for the year. All activities relate to continuing operations.

The notes on pages 11 to 17 form part of these accounts.

Balance Sheet as at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	10		485,185		511,402
			485,185		511,402
Current assets					
Stock	11	7,693		7,401	
Debtors	12	57,588		33,119	
Cash at bank		743,803		520,749	
		809,085		561,269	
Creditors: amounts falling due within one year	13	(404,955)		(215,120)	
Net current assets			404,130		346,149
Net assets			889,315		857,551
Charity funds					
Unrestricted funds	14		889,315		857,551
Restricted funds	14		-		-
Total funds	15		889,315		857,551

These financial statements were approved by the trustees on 16 July 2024 and signed for and on their behalf by:

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the year ended 31 March 2024

	Note	£	2024 £	£	2023 £
Cashflows from operating activities					
Net cash generated / (used) in operating activities	16		206,314		81,674
Cashflows from investing activities					
Interest		16,740		1,292	
Purchase of fixed assets		-		-	
Net cash provided / (used) by investing activities			16,740		1,292
Change in cash and cash equivalents			223,054		82,996
Cash and cash equivalents brought forward			520,749		437,784
Cash and cash equivalents carried forward			743,803		520,749
Net movement in cash and cash equivalents			223,054		82,966

Notes to the financial statements for the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Central Yorkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on the basis that the Charity is operating as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of provision of other specified activities it is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time associated with the provision of Scouting activities is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 donations which the donor has specified are to be solely used for particular areas of the County's work or for specific projects being undertaken by the County.

g) 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:

- Costs of raising funds comprise the costs of trading in respect of the shops at Aldwark and Bramhope.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office related costs and governance costs which support the County's activities. These costs have been allocated entirely to expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset category	Annual rate
Freehold buildings	25 to 100 years
Plant	10 to 25 years
Equipment, vehicles and caravans	3 to 10 years

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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 after allowing for any trade discounts due.

n) Financial instruments

The County only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Membership fees received	296,195	-	296,195	276,491
Membership fees paid to the Scout Association	(235,592)	-	(235,592)	(214,901)
Net membership fees	60,603	-	60,603	61,590
Donations and legacies	264	-	264	41,080
Gift aid	59	-	59	307
Other grants	500	-	500	-
	61,996	-	61,996	102,977

3. Activities for generating funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Trading income				
Income	30,023	-	30,023	7,491
Trading expenses				
Goods purchased	19,161	-	19,161	3,825
Net income from trading activities	10,861	-	10,861	3,666

4. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Deposit account interest	16,740	-	16,740	1,292
	16,740	-	16,740	1,292

5. Incoming resources from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
General	35,994	-	35,994	60,468
Challenge	198,119	-	198,119	
International	33,717	-	33,717	121,263
Bramhope	90,958	-	90,958	75,144
Aldwark	59,909	-	59,909	40,520
Other	166	-	166	198
	418,862	-	418,862	297,543

6. Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Activities	54,231	-	54,231	71,334
Challenge	184,989	-	184,989	-
Development	41,236	-	41,236	24,488
International	41,236	-	41,236	140,340
Training	3,025	-	3,025	7,661
Bramhope	69,129	-	69,129	54,858
Aldwark	43,735	-	43,735	32,820
Fundraising	273	-	273	-
Support costs (see note 7)	19,497	-	19,497	18,613
Governance costs (see note 7)	2,066	-	2,066	2,334
Depreciation (see note 10)	26,217	-	26,217	26,217
	476,696	-	476,696	378,665

7. Analysis of support and governance costs

	General support 2024 £	Governance 2024 £	Total 2024 £	Total 2023 £
Venue and related costs for office and meetings	4,065	42	4,107	4,020
Salaries, wages and related costs	11,143	-	11,143	10,041
General office costs	4,290	-	4,290	4,553
Trustees' expenses	-	2,024	2,024	2,334
Independent examination	-	-	-	-
	19,497	2,066	21,563	20,947

8. Resources expended

	2024	2023
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	26,217	26,217

During the year four (2022: one) trustees were paid expenses for travel and subsistence of £2,334 (2022: £1,541).

During the year no trustees received any remuneration or benefits in kind (2022: nil)

9. Staff costs

	2024	2023
	£	£
Wages and salaries	16,000	9,930
National insurance	430	121
Employment allowance received	(430)	(121)
Pension	200	111
	16,200	10,041

The average monthly number of employees during the year was two (2023: one)

No employees received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Freehold property £	Equipment Plant and vehicles £	Caravan £	Total £
Cost				
At 1 April 2023	662,984	118,787	25,103	814,874
Additions	-	-	-	-
Transfers	-	-	-	-
At 31 March 2024	662,984	118,787	25,103	814,874
Depreciation				
At 1 April 2023	(220,638)	(56,714)	(18,120)	(303,472)
Charge for the year	(19,527)	(5,360)	(1,330)	(26,217)
At 31 March 2024	(240,165)	(62,073)	(19,450)	(329,689)
Net book value				
At 31 March 2023	442,346	62,074	6,982	511,402
At 31 March 2024	422,819	56,714	5,652	485,185

The freehold property consists of Bramhope Scout Campsite and Aldwark Activity Centre. The Scout Association Trust Corporation is custodian trustee of both properties on behalf of the County.

11. Stock

	2024 £	2023 £
Goods for resale	4,045	2,950
Heating fuel	3,648	4,451
	7,693	7,401

12. Debtors

	2024 £	2023 £
Trade debtors	13,453	17,052
Prepayments and accrued income	44,136	16,067
	57,588	33,119

13. Creditors: Amounts due within one year

	2024 £	2023 £
Accrued expenditure	19,449	13,867
Income received in advance	385,506	201,253
	404,955	215,120

14. Analysis of charitable funds

	1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	31 March 2024 £
Designated funds					
Fixed assets (i)	511,402	-	-	(26,217)	485,185
Strategic development (ii)	79,654	-	36,142	16,200	59,712
International (iii)	7,296	33,717	41,236	-	(222)
Scouting for All (iv)	1,062	-	-	-	1,062
Aldwark toilets (v)	40,000	-	-	-	40,000
Events (vi)	-	-	-	17,315	17,135
	639,414	33,717	77,378	7,298	603,052
General funds					
General funds – all funds	218,137	493,904	418,480	(7,298)	286,263
Total unrestricted funds	857,551	527,621	495,857	-	889,315
Restricted funds					
Restricted funds (vii)	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total funds	857,551	527,621	495,857	-	889,315

(i) The designated fixed asset reserve represents the balance of funds invested in fixed assets at Bramhope and Aldwark. Transfers between this reserve and the general fund are made each year to reflect the net movement in the carrying value of the fixed assets.

(ii) During the year £36,142 was transferred from the reserve to fund the County Development Officer role with the

Scout Association. The trustees agreed to transfer £16,200 to the strategic development fund in 2023/24.

(iii) This fund holds the balance of income and expenditure from international events.

(iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.

(v) The money raised for the refurbishment of the toilets and changing facilities at Aldwark Activity Centre are held in this fund.

(vi) During the year the trustees decide to transfer £17,315 to a designated reserve to fund the purchase of equipment to support the delivery of events across the County.

(vii) At present there are no restricted fund balances.

15. Analysis of net assets between funds

	General funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Tangible fixed assets	-	485,185	-	485,185	511,402
Current assets	691,218	117,866	-	809,085	568,105
Creditors due within one year	(404,955)	-	-	(404,955)	(129,327)
	326,263	563,052	-	889,315	864,387

16. Reconciliation of net movement in funds to net cashflow from operating activities

	Total funds 2024 £	Total funds 2023 £
Net movement in funds	31,764	26,813
Add back depreciation charge	26,217	26,217
Deduct interest shown in investing activities	(16,740)	(1,292)
Decrease / (increase) in stock	(292)	(1,430)
Decrease / (increase) in debtors	(24,469)	116,434
(Decrease) / increase in creditors	189,835	(85,068)
Net cash generated / (used) in operating activities	206,314	81,674

17. Related parties

There have been no related party transactions during this financial year that require disclosure in these accounts.

Independent examiners report to the trustees of the Central Yorkshire County Scout Council

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 8 to 17.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Carter, July 2024

Fellow of the Association of Chartered Certified Accountants
Heatherdene, Tadcaster, North Yorkshire

CENTRAL YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524828

Accounts

Central Yorkshire County Scout Council
Annual Report and Accounts for the year ended 31 March 2023

Contents

	Page
County Commissioner's Report	3
Legal and Administrative Details	5
Report of the Trustees	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cashflows	12
Notes to the Accounts	13 to 19
Independent Examiner's Report	20

COUNTY COMMISSIONER'S REPORT

As I reflect on the past year lots of things have changed and moved at pace following the uncertainty of the Covid Pandemic which affected everyone across the world, not just us as individuals in our families and homes, but in our work, social activities, travel and in our Scouting. Suddenly everyone began to take stock of the things that they had missed and wanted to start again following the restrictions that were placed upon us by lockdowns and the measures put in place to curb the infection rates and the spread of Covid. This led many to change what they had been doing and do other things. Although volunteering became something many people started to think about, time to do it became a focus. Many organisations opened their doors to volunteers so when and where to volunteer was a choice many had to make. Scouting enabled volunteers to do activities with their young people who were already members and this was at the heart of many of our new parent volunteers.

We have been fortunate in Scouting that our membership has continued to grow due to the diligence, commitment and passion that our leaders share for the activity, adventure and challenge that we provide for our Young People during the week, at weekends and for extended overnight experiences whilst they attend our Scout meetings. The creativity of our Leader teams has ensured that there is always something new to challenge our Young People and Adults alike which also encourages our parents to volunteer and experience the same challenges.

Squirrel Dreys are beginning to appear in all Districts and families are willing to travel to find a Drey. Parents are encouraged to stay and join in the programme and this works well, getting them used to volunteering as the Squirrels move into Beavers. One downside is that our waiting lists are starting earlier and the need for more Groups and Sections is increasing. Fortunately we have a Project Working Group which aims to identify where we can support development and Helen Thomas who manages the support that we can put in to help Groups and Districts open new Sections. Helen has delivered workshops on Leader recruitment which have enabled Groups to actively recruit Leaders to enhance the delivery of our programmes.

Our Festive Fundays returned to Bramhope and we had over 200 Squirrels, Beavers and Cubs enjoying Christmas Crafts, Games, Food and a visit from Father Christmas! We have plans to hold 2 days in the future as the event has proved popular and quickly fills up.

We continue to have more and more Young People achieving our Top Awards and the occasions at which they are presented reflect the wishes of those achieving them. This is followed by a County Awards Day Celebration for those who are able to attend to share their achievements with their family, friends and others around the County. We had 18 Explorers and Leaders with Top Awards attend the Day of Celebration with their families in the Quadrangle and St George's Chapel at Windsor Castle.

It just remains for me to say Thank You to everyone who gives their time, energy and commitment to make sure that over 6,500 Young People across Central Yorkshire have the opportunity to gain their own 'Skills for Life' through Scouting!

Carol Milburn
County Commissioner
(Lead Volunteer Central Yorkshire Scouts)

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

D L Grindrod
S I Jolley
C V Harman
C Milburn
K Mallory

County Chair
County Treasurer
County Secretary
County Commissioner
Count Youth Commissioner

Elected by the Council

T P Trower (until 16/1/2023)
A P Gallivan
W M Holmes
E Fairfax
J M Bradshaw
J Smallwood

Nominated by the County Commissioner

-

Co-opted L Huggins (from 17/4/23)

Address: c/o The County Secretary
20 Moor Drive, Leeds, LS6 4BY

Principal Bankers: CAF Bank Limited
25 Kings Hill Avenue, West Malling, ME19 4TA

Independent

Examiner: Nathan Carter
Heatherdene, Tadcaster, North Yorkshire, LS24 8EZ

TRUSTEES REPORT

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2023.

Purpose and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit under section 4 of the Charities Act 2011. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

The County Executive have actively continued in the supporting role to the leadership team over the year.

The main areas of focus during the year have been:

- ensuring the planning and finances were in place for the County events, including Cubadoodledo and the massive Challenge 23 camp;
- ensuring the structure and support for the 2023 Jamboree participants;
- continuing the employment and support of our County Administrator and the County's Growth and Development Officer;
- maintaining and developing the County's activity centres at Bramhope and Aldwark.

The provision of Scouting to so many young people in our County relies on many adult volunteers, who contribute their time in a so many ways. The leaders on the front line with the youngsters are vital to delivering a safe and exciting programme of activities and it is the role of the County, through the District and Group structures to ensure that they are supported as much as possible in this.

The Trustees of the County are grateful to all those who play a part in this, and in particular those who also take on leading roles of the County Commissioner, Carol Milburn, and her Deputies, John Smallwood (Activity Centres) Alison Fell (People), Sarah McAtominey (Development) and for most of the year James Nehaul (Programme) as well as all the County Team. The appointment of Kyle Mallory as County Youth Commissioner has added in further enthusiasm and capability.

The employment of our own Growth and Development Officer, who works in the County but with the support of the Regional Development team, means that the County have been able to support a lot more particular situations within the County as well providing general support in a number of ways that would not have been possible without the role. We have been fortunate to have an excellent officer in the role, Helen Thomas, who has achieved some great outcomes. The administration of the County continues to be well supported by Cathryn Atkinson, our administrator, based at the county Office in Cross Gates.

The number of people on the County Executive has diminished over the last few years, though this is actually in line with The Scout Association's intention for the future Board of Trustees. The considerable effort put in by our Treasurer Stuart Jolley and Secretary Colin Harman deserve particular thanks.

Future plans

The efforts for the next year will be on:

- configuring the Board of Trustees, as the former Executive is to be known, to the format envisaged by the Scout Association
- continuing to support the County Commissioner in developing the County leader team
- to appoint an Activity Centre Manager for the Bramhope and Aldwark sites
- to review and improve safety at the activity centres and in the provision of scouting across the County

Financial review

During 2022/23 the finances of the County continued to return to pre-pandemic levels with increased use of the two activity centres and increased activities. Membership income was higher than the previous year due to the increase in the number of young people at the January 2022 census. Bramhope was popular during the year with a good level of day visits initially and residential bookings. Water activities resumed at Aldwark during 2022 with income significantly increasing on the previous year.

Financial performance for 2022/23 was in line with budget. The County Executive had previously approved the funding of the County Development Officer role in partnership with the Scout Association at a cost of £25k in 2022/23. Funding of £40k was received in year towards the refurbishment of the Aldwark toilets and changing facilities. The net financial position for the year was a surplus of £27k after allowing for the depreciation charge. The value of the fixed assets stood at £511k at the year end. Cash balances have risen to £521k. Net current assets have increased by £53k and now stand at £346k.

As at 31st March 2023 total funds are £857k. Fixed assets amounted to £511k of this figure, £128k relates to designated reserves and the balance of £218k free and unrestricted reserves. At the yearend no restricted funds were held.

The County continues to be in a sound financial position to manage the residual financial impact of the pandemic and also to be in a position to support the recovery of Scouting across Central Yorkshire.

Investment powers and policy

There are no restrictions on the Charity's powers to invest and the investment policy is determined by the trustees. The charity does not have a significant level of free reserves, consequently cash resources are held in current and deposit accounts and are low risk.

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in free reserves (unrestricted funds that are not invested in fixed assets) of between six and twelve months normal running costs. For 2022/23 this was budgeted to be between £96k to £192k. The County held free reserves of £225k at the end of the financial year which is slightly higher than the target. The Reserves Policy is reviewed on an annual basis and has been reconsidered in the context of the current economic situation.

Structure, Governance and Management

Governing Document

Central Yorkshire County Scout Council is a registered charity (no 524828). The Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and share its purpose and method.

Appointment of trustees

The trustees of Central Yorkshire County Scout Council are members of the County Executive Committee which comprises ex-officio members, members elected by the Council and members nominated by the County Commissioner at the Annual General Meeting, along with co-opted members. The County Chair, the County Treasurer, the County Secretary, the County Commissioner and the County Youth Commissioner are ex-officio members. The constitution allows for eight members of the Council to be elected to the County Executive Committee, the County Commissioner nominating up to eight people but not exceeding the number of elected members. Further members are able to be co-opted by the Executive as required, but not exceeding eight in number.

Trustee induction and training

New trustees are trained in their responsibilities and duties by the longer serving trustees. The County continues to provide volunteer training free to leaders at the point of delivery. This approach continues to be successful and will

continue. Adult support is a priority for the County and the training team visit Districts to provide training locally which can be more convenient for our leaders.

Organisation

The management of the business of the County Scout Council is vested in the County Executive Committee. The County Executive has met regularly during the year to manage the affairs of the Charity. The County Executive are responsible for policy making, but delegates some operational decisions to its sub-committees. The County Executive appoints Chair's and members of sub-committees annually. There are five sub-committees at present:

- the Appointments Advisory Committee is responsible for the appointment and review of County adult appointments;
- the Aldwark Water Activity Centre Management Committee is responsible for the management, development and running of the centre;
- the Bramhope Campsite Steering Group is responsible for coordinating the management, development and operation of the site;
- the Development Committee is responsible for oversight and advice of the development of the County;
- the Finance and General Purposes Committee is responsible for advising and making recommendations to the County Executive Committee on financial, risk and related matters.

From the AGM, the Executive Committee will be renamed the Board of Trustees, in accordance with the policy of The Scout Association.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

The County has continued to manage the risks to which it is exposed using the approach adopted in the previous year. These specific measures continue to build on the existing risk frameworks in Scouting for everything from trips away from group HQs, to international visits and trips, and the more mundane requirements surrounding Information Security (GDPR) and financial prudence.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and International Accounting Standards. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources for that period. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles of the Charities SORP;
3. Make judgements that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any major departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time, the financial position of the Charity. And to enable them to ensure that any statements of accounts comply with the requirements of the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the County Executive, a big thank you once again to all the adults involved in any way in successfully delivering Scouting in our County.

Mr D L Grindrod
County Chair
26th June 2023

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	2	102,977	-	102,977	86,532
Insurance claims		-	-	-	1,668
Other trading activities	3	7,491	-	7,491	4,452
Investment income	4	1,292	-	1,292	333
Charitable activities	5	297,543	-	297,543	110,884
Total income		409,303	-	409,303	203,869
Expenditure on:					
Raising funds	3	3,825	-	3,825	3,886
Charitable activities	6	378,665	-	378,665	209,955
Total expenditure		382,490	-	382,490	213,841
Net income / (expenditure)		26,813	-	26,813	(9,973)
Transfers between funds		-	-	-	-
Net movement in funds		26,813	-	26,813	(9,973)
Total funds at 1 April 2022		830,738	-	830,738	840,711
Total funds at 31 March 2023		857,551	-	857,551	830,738

The statement of financial activities includes all gain and losses for the year. All activities relate to continuing operations.

The notes on pages 13 to 19 form part of these accounts.

Balance Sheet as at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	10		511,402		537,618
			511,402		537,618
Current assets					
Stock	11	7,401		5,970	
Debtors	12	33,119		149,554	
Cash at bank		520,749		437,784	
		561,269		593,308	
Creditors: amounts falling due within one year	13	(215,120)		(300,198)	
Net current assets			346,149		293,119
Net assets			857,551		830,738
Charity funds					
Unrestricted funds	14		857,551		830,738
Restricted funds	14		-		-
Total funds	15		857,551		830,738

These financial statements were approved by the trustees on 26th June 2023 and signed for and on their behalf by:

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the year ended 31 March 2023

	Note	£	2023 £	£	2022 £
Cashflows from operating activities					
Net cash generated / (used) in operating activities	16		81,674		(37,611)
Cashflows from investing activities					
Interest		1,292		333	
Purchase of fixed assets		-		-	
Net cash provided / (used) by investing activities			1,292		333
Change in cash and cash equivalents			82,996		(37,278)
Cash and cash equivalents brought forward			437,784		475,062
Cash and cash equivalents carried forward			520,749		437,784
Net movement in cash and cash equivalents			82,966		(37,278)

Notes to the financial statements for the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Central Yorkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on the basis that the Charity is operating as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of provision of other specified activities it is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time associated with the provision of Scouting activities is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 donations which the donor has specified are to be solely used for particular areas of the County's work or for specific projects being undertaken by the County.

g) 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:

- Costs of raising funds comprise the costs of trading in respect of the shops at Aldwark and Bramhope.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office related costs and governance costs which support the County's activities. These costs have been allocated entirely to expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset category	Annual rate
Freehold buildings	25 to 100 years
Plant	10 to 25 years
Equipment, vehicles and caravans	3 to 10 years

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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 after allowing for any trade discounts due.

n) Financial instruments

The County only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership fees received	276,491	-	276,491	258,962
Membership fees paid to the Scout Association	(214,901)	-	(214,901)	(203,112)
Net membership fees	61,590	-	61,590	55,850
COVID-19 retail, hospitality and leisure grants	-	-	-	26,667
Donations and legacies	41,080	-	41,080	2,984
Gift aid	307	-	307	372
Other grants	-	-	-	659
	102,977	-	102,977	86,532

3. Activities for generating funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Trading income				
Income	7,491	-	7,491	4,452
Trading expenses				
Goods purchased	3,825	-	3,825	3,886
Net income from trading activities	3,666	-	3,666	566

4. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Deposit account interest	1,292	-	1,292	333
	1,292	-	1,292	333

5. Incoming resources from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
General	60,468	-	60,468	8,706
International	121,263	-	121,263	46,474
Bramhope	75,144	-	75,144	49,679
Aldwark	40,520	-	40,520	5,755
Other	198	-	198	269
	297,543	-	297,543	110,884

6. Expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Activities	71,334	-	71,334	14,913
Development	24,488	-	24,488	45,111
Grants	-	-	-	-
International	140,340	-	140,340	23,761
Training	7,661	-	7,661	1,380
Bramhope	54,858	-	54,858	46,856
Aldwark	32,820	-	32,820	32,796
Fundraising	-	-	-	40
Support costs (see note 7)	18,613	-	18,613	17,340
Governance costs (see note 7)	2,334	-	2,334	1,541
Depreciation (see note 10)	26,217	-	26,217	26,217
	378,665	-	378,665	209,955

7. Analysis of support and governance costs

	General support 2023 £	Governance 2023 £	Total 2023 £	Total 2022 £
Venue and related costs for office and meetings	4,020	-	4,020	4,020
Salaries, wages and related costs	10,041	-	10,041	9,554
General office costs	4,553	-	4,553	3,766
Trustees expenses	-	2,334	2,334	1,541
Independent examination	-	-	-	-
	18,613	2,334	20,947	18,881

8. Resources expended

	2023 £	2022 £
Depreciation of tangible fixed assets:		
- owned by the charity	26,217	26,217

During the year four (2022: one) trustees were paid expenses for travel and subsistence of £2,334 (2022: £1,541).

During the year no trustees received any remuneration or benefits in kind (2022: nil)

9. Staff costs

	2023 £	2022 £
Wages and salaries	9,930	9,457
National insurance	121	88
Employment allowance received	(121)	(88)
Pension	111	96
	10,041	9,554

The average monthly number of employees during the year was one (2022: one)

No employees received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Freehold property £	Equipment Plant and vehicles £	Caravan £	Total £
Cost				
At 1 April 2022	662,984	118,787	25,103	814,874
Additions	-	-	-	-
Transfers	-	-	-	-
At 31 March 2023	662,984	118,787	25,103	814,874
Depreciation				
At 1 April 2022	(201,111)	(51,354)	(16,790)	(277,255)
Charge for the year	(19,527)	(5,360)	(1,330)	(26,217)
At 31 March 2023	(220,638)	(56,714)	(18,120)	(303,472)
Net book value				
At 31 March 2022	461,873	67,433	8,312	537,618
At 31 March 2023	442,346	62,074	6,982	511,402

The freehold property consists of Bramhope Scout Campsite and Aldwark Activity Centre. The Scout Association Trust Corporation is custodian trustee of both properties on behalf of the County.

11. Stock

	2023 £	2022 £
Goods for resale	2,950	4,141
Heating fuel	4,451	1,830
	7,401	5,970

12. Debtors

	2023 £	2022 £
Trade debtors	17,052	16,004
Prepayments and accrued income	16,067	133,550
	33,119	149,554

13. Creditors: Amounts due within one year

	2023 £	2022 £
Accrued expenditure	13,867	12,424
Income received in advance	201,253	287,764
	215,120	300,188

14. Analysis of charitable funds

	1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	31 March 2023 £
Designated funds					
Fixed assets (i)	537,618	-	-	(26,217)	511,402
Strategic development (ii)	84,142	-	-	(4,488)	79,654
International (iii)	24,347	-	-	(17,050)	7,296
Scouting for All (iv)	1,062	-	-	-	1,062
Aldwark toilets (v)	-	-	-	40,000	40,000
	647,169	-	-	(7,755)	639,414
General funds					
General funds – all funds	183,569	409,303	382,490	7,755	218,137
Total unrestricted funds	830,738	409,303	382,490	-	857,551
Restricted funds					
Restricted funds (vi)	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total funds	830,738	409,303	382,490	-	857,551

(i) The designated fixed asset reserve represents the balance of funds invested in fixed assets at Bramhope and Aldwark. Transfers between this reserve and the general fund are made each year to reflect the net movement in the carrying value of the fixed assets.

(ii) During the year £24,488 was transferred from the reserve to fund the County Development Officer role with the

Scout Association. The trustees agreed to transfer £20,000 to the strategic development fund in 2022/23.

(iii) This fund holds the balance of income and expenditure from international events.

(iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.

(v) The money raised for the refurbishment of the toilets and changing facilities at Aldwark Activity Centre are held in this fund.

(vi) At present there are no restricted fund balances

15. Analysis of net assets between funds

	General funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Tangible fixed assets	-	511,402	-	511,402	537,618
Current assets	440,093	128,012	-	568,105	593,308
Creditors due within one year	(215,120)	-	-	(215,120)	(129,327)
	224,973	639,414	-	864,387	830,738

16. Reconciliation of net movement in funds to net cashflow from operating activities

	Total funds 2023 £	Total funds 2023 £
Net movement in funds	26,813	(9,973)
Add back depreciation charge	26,217	26,217
Deduct interest shown in investing activities	(1,292)	(333)
Decrease / (increase) in stock	(1,430)	495
Decrease / (increase) in debtors	116,434	(76,284)
(Decrease) / increase in creditors	(85,068)	22,266
Net cash generated / (used) in operating activities	81,674	(37,611)

17. Related parties

There have been no related party transactions during this financial year that require disclosure in these accounts.

Independent examiners report to the trustees of the Central Yorkshire County Scout Council

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 10 to 19.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Carter, September 2023
Fellow of the Association of Chartered Certified Accountants
Heatherdene, Tadcaster, North Yorkshire

CENTRAL YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524828

Accounts

Central Yorkshire County Scout Council
Annual Report and Accounts for the year ended 31 March 2022

Contents

	Page
County Commissioner's Report	3 to 4
Legal and Administrative Details	5
Report of the Trustees	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cashflows	12
Notes to the Accounts	13 to 19
Independent Examiner's Report	20

COUNTY COMMISSIONER'S REPORT

It is time once again to reflect on the past year, and what a year!

We have adjusted our way of life to adapt and respond to spikes in infection rates. Our Scouting activities have done the same, with activities being planned and closely watched to see when and if it would actually take place and even when they did it was not certain who or indeed how many would turn up. Covid risk assessments and cleaning regimes have become a normal part of any activity we undertake and there is much more attention paid to personal hygiene and personal space which has benefits in all sorts of ways not just for covid.

As rules and regulations were altered we were allowed to increase the numbers that could attend events safely and Leeds Templars led the way with their District camp in September at Bramhope which was a huge success. Well done to all the Team who had the vision and courage to go ahead. Everyone had so much fun and it was great to see the young and older having so much fun together whilst upholding our Scouting Values and experiencing activities that developed our Skills for life!

Big events were not on everyone's agenda and that is where Scouting really is a truly flexible movement. Many groups organised camps and sleepovers getting themselves and their young people together, at their own pace, with many offering daytime attendance as an option, for those who were still feeling vulnerable, after such a long time of uncertainty.

Our first big County event 'Festive Funday' held at Bramhope for Beavers and Cubs was a real tonic for all who took part, leaders and young people. Through the weekend close to 350 Young people had 3 hours of Christmas crafts, games, party and campfire fun in 4 sessions. It was fantastic!! Thank you again to the Team who made it happen! Watch out for next time....

Our membership continues to be something that many aspire to. Waiting lists are still a feature for many groups and we are doing our best to provide more places for more Young People. We said goodbye to Elizabeth Wells, who led our County Development Team, as she starts her new role with the Regional Development Team, and we have welcomed Helen Thomas into our County Development Role. We have a development request form on our website if you think that you could do with some help to expand your group or indeed provide some new provision where you have identified a need. Remember to share your successes and challenges with others, you never know where the next good idea is hiding!

Unfortunately we have not managed to celebrate the success of our Young People gaining their Top Awards in the County! Congratulations to all those who have achieved their Top Awards and to all the leaders for their programme and dedication which have enabled each person to achieve their best. Keep checking the website as the Programme Team are working on suitable dates. Our Queens Scouts were able to celebrate their success at Windsor in a delayed 2019 St Georges Day Parade. The weather was perfect and all those that attended had a fantastic couple of days. The parade was really special and Windsor Castle looked amazing - perhaps it was in pristine condition as it was being prepared ready for the Queens Platinum Jubilee celebrations!

We also recognise the outstanding service that our Leaders give to our Young People and during the year we were delighted to see the Silver Wolf awarded to 2 members of the County, Alan Naylor, GSL at 10th North Leeds GSAL and Tom Peacock, SAS member Pontefract and Castleford and long serving leader with 1st Ackworth. Both have given dedicated outstanding service over many years and it was a pleasure to attend an occasion of their choice to make the presentations.

We have made significant progress with ensuring that our Training records are up to date. Thank you to all who have enabled others to achieve their targets and complete their training. It is really important that the records that we hold on our leaders are up to date. Remember to check your record on compass to ensure that your personal information is correct and contact can be made in a timely manner with all our volunteers. Please continue to ensure that your training is up to date so that we can make sure that we are delivering safe Scouting to all.

As we continue to deliver truly amazing Scouting and Skills for life to Young People I cannot 'THANK YOU' enough for the hours that you give and the difference that you make. I know that we have lots of challenges, fun and adventure to look forward to and this will mean that even more Young People and Adults can join us on the Adventure.

Carol Milburn
County Commissioner

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

D L Grindrod
S I Jolley
C V Harman
C Milburn
Vacant

County Chair
County Treasurer
County Secretary
County Commissioner
Count Youth Commissioner

Elected by the Council

A Connor
R J Hazle
M Simpson
J Fletcher
S D Talboys
T P Trower

Nominated by the County Commissioner

A P Gallivan
J Smallwood

Co-opted

J M Bradshaw
E Fairfax

Address:

c/o The County Secretary
20 Moor Drive, Leeds, LS6 4BY

Principal

CAF Bank Limited

Bankers:

25 Kings Hill Avenue, West Malling, ME19 4TA

Independent

Examiner:

Nathan Carter
Heatherdene, Tadcaster, North Yorkshire, LS24 8EZ

TRUSTEES REPORT

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2022.

Purpose and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit under section 4 of the Charities Act 2011. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

The role of the County in the structure of Scouting is to provide support to its Districts and Groups in ensuring the delivery of safe and exciting scouting to young people. In Central Yorkshire we have 8 Districts and 116 Groups who form the County, and by acting together we are able to provide support and opportunities that would not be possible or as easy for individual Groups or Districts to do. It is important to realise that “the County” is everyone in it, not just the volunteers who happen to have stepped forward in various ways to help Scouting at this level.

Our thanks for the past year of a successful post-lockdown revival of Scouting go to the thousands of leaders within the County, capably led by our County Commissioner Carol Milburn, supported by her leadership team, whose continued commitment and hard work have been much appreciated. The return to normal Scouting has been supported by our Development team, and the Executive have provided finance from previously allocated development funds to enable a second year of the employment of our own Development Officer, Elizabeth Wells. The output from Elizabeth has been excellent, and she has been able to demonstrate the progress made in supporting existing and new Scouting provision in various Districts.

The County Executive is the Board of Trustees who carry the responsibility for ensuring that the County operates within the rules of The Scout Association, and that its leadership team is properly supported to deliver Scouting.

Over the year, members of the Executive have worked hard, with regular meetings of the main executive, as well as sub-committees covering Finance & General Purposes, Development, and the Activity Centres at Aldwark and Bramhope. The “business” side of the County continues to be well managed by Colin Harman, County Secretary, who is always a reliable fountain of knowledge on Scouting matters, and Stuart Jolley, our Treasurer, who puts in excellent work to keep our accounts and finances in good order. The administration work in the County has been again capably supported by the continued employment of our administrator, Cathryn Atkinson, based at the County Office in Crossgates.

The running of our Activity Centres is not an easy one for the small number of volunteers involved, involving many different aspects, ranging from building maintenance, ensuring safety, through to marketing and the booking of the facilities. Building up the usage of the centres post-covid whilst ensuring their suitability has been a big challenge, and a big thank you is due to DCC John Smallwood and his teams at each centre.

Scouting is all about activities for young people, mainly provided by the fantastic efforts of many leaders at section level, but supplemented by other events that are only possible on a bigger combined scale, organised by Districts and the County. The County have been fortunate to have leaders willing and able to provide international opportunities, whether at jamboree or expedition type events, and the Executive have been more than happy to support a new long-term programme for these over the coming years. This is combined with the provision of large-scale County wide events, the first post-lockdown one of which, Cubadoodledo, was being planned during the year. Each of these takes a massive amount of time and effort from the leaders involved.

Future plans

Looking forward, the return of the County Challenge camp is approaching in 2023, with planning already underway, as well as various other events. There will be new challenges coming along to implement the planned

organisational changes being introduced by The Scout Association and this will be a focus over the coming year. As a County, we would also like to consolidate the many supporters into a County Active Support team, that all those involved can feel a valued part of. At the activity centres, we will be continuing with work to improve the use and accessibility of facilities, to help ensure that these are fully available to be used by all in the County.

Financial review

During 2021/22 the finances of the County began to return to a more usual position with each of the activity centres beginning to welcome back users and a small number of events running. Turnover for the year was £204k compared with £206k for 2020/21. The membership fee collected in 2021 was as anticipated lower than the previous year due to the drop in the number of young people at the January 2021 census. Bramhope was popular during the year with a good level of day visits initially and residential bookings later in the year which generated £50k. No water activities were provided at Aldwark during the year and consequently there were only a very small number of residential bookings in the second half of the year which generated income of £6k. The Covid-19 grants received were lower than in 2020/21, but did help to support the fixed costs of the activity centres when government restrictions limited the extent of operation. Insurance claim income was significantly lower than the previous with only one minor claim in year.

Financial performance for 2021/22 was in line with budget. The County Executive had previously approved the funding of the County Development Officer role in partnership with the Scout Association at a cost of £44k in 2021/22. The net financial position for the year was a loss of £9k after allowing for the depreciation charge the value of the fixed assets stood at £538k at the year end. Cash balances have reduced slightly to £437k. Net current assets have increased by £16k and now stand at £293k.

As at 31st March 2022 total funds are £831k. Fixed assets amounted to £538k of this amount, £110k relates to designated reserves and the balance of £183k free and unrestricted reserves. At the year end no restricted funds were held.

The County continues to be in a sound financial position to manage the residual financial impact of the pandemic and also to be in a position to support the recovery of Scouting across Central Yorkshire.

Investment powers and policy

There are no restrictions on the Charity's powers to invest and the investment policy is determined by the trustees. The charity does not have a significant level of free reserves, consequently cash resources are held in current and deposit accounts and are low risk.

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in free reserves (unrestricted funds that are not invested in fixed assets) of between six and twelve months normal running costs. For 2021/22 this was budgeted to be between £64k to £128k. The County held free reserves of £183k at the end of the financial year which is slightly higher than the target. The Reserves Policy is reviewed on an annual basis and has been reconsidered in the context of the coronavirus pandemic.

Structure, Governance and Management

Governing Document

Central Yorkshire County Scout Council is a registered charity (no 524828). The Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and share its purpose and method.

Appointment of trustees

The trustees of Central Yorkshire County Scout Council are members of the County Executive Committee which comprises ex-officio members, members elected by the Council and members nominated by the County

Commissioner at the Annual General Meeting, along with co-opted members. The County Chair, the County Treasurer, the County Secretary, the County Commissioner and the County Youth Commissioner are ex-officio members. The constitution allows for eight members of the Council to be elected to the County Executive Committee, the County Commissioner nominating up to eight people but not exceeding the number of elected members. Further members are able to be co-opted by the Executive as required, but not exceeding eight in number.

Trustee induction and training

New trustees are trained in their responsibilities and duties by the longer serving trustees. The County continues to provide volunteer training free to leaders at the point of delivery. This approach continues to be successful and will continue. Adult support is a priority for the County and the training team visit Districts to provide training locally which can be more convenient for our leaders.

Organisation

The management of the business of the County Scout Council is vested in the County Executive Committee. The County Executive has met regularly during the year to manage the affairs of the Charity. The County Executive are responsible for policy making, but delegates some operational decisions to its sub-committees. The County Executive appoints Chair's and members of sub-committees annually. There are five sub-committees at present:

- the Appointments Advisory Committee is responsible for the appointment and review of County adult appointments;
- the Aldwark Water Activity Centre Management Committee is responsible for the management, development and running of the centre;
- the Bramhope Campsite Steering Group is responsible for coordinating the management, development and operation of the site;
- the Development Committee is responsible for oversight and advice of the development of the County;
- the Finance and General Purposes Committee is responsible for advising and making recommendations to the County Executive Committee on financial, risk and related matters.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

The County has continued to manage the risks to which it is exposed using the approach adopted in the previous year. These specific measures continue to build on the existing risk frameworks in Scouting for everything from trips away from group HQs, to international visits and trips, and the more mundane requirements surrounding Information Security (GDPR) and financial prudence.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and International Accounting Standards. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources for that period. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles of the Charities SORP;
3. Make judgements that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any major departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time, the financial position of the Charity. And

to enable them to ensure that any statements of accounts comply with the requirements of the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Once again, congratulations to everyone within the County for their input over the last year, and thanks in anticipation of the year to come.

Mr D L Grindrod
County Chair
11th July 2022

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	2	86,532	-	86,532	171,222
Insurance claims		1,668	-	1,668	28,602
Other trading activities	3	4,452	-	4,452	1,833
Investment income	4	333	-	333	1,003
Charitable activities	5	110,884	-	110,884	2,927
Total income		203,868	-	203,868	205,587
Expenditure on:					
Raising funds	3	3,886	-	3,886	4,058
Charitable activities	6	209,955	-	209,955	147,375
Total expenditure		213,841	-	213,841	151,433
Net income / (expenditure)		(9,973)	-	(9,973)	54,154
Transfers between funds		-	-	-	-
Net movement in funds		(9,973)	-	(9,973)	54,154
Total funds at 1 April 2021		840,711	-	840,711	786,557
Total funds at 31 March 2022		830,738	-	830,738	840,711

The statement of financial activities includes all gain and losses for the year. All activities relate to continuing operations.

The notes on pages 13 to 19 form part of these accounts.

Balance Sheet as at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10		537,618		563,835
			537,618		563,835
Current assets					
Stock	11	5,970		6,466	
Debtors	12	149,554		73,270	
Cash at bank		437,784		475,062	
		593,308		554,798	
Creditors: amounts falling due within one year	13	(300,198)		(277,922)	
Net current assets			293,119		276,876
Net assets			830,738		840,711
Charity funds					
Unrestricted funds	14		830,738		840,711
Restricted funds	14		-		-
Total funds	15		830,738		840,711

These financial statements were approved by the trustees on 11th July 2022 and signed for and on their behalf by:

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the Year Ended 31 March 2022

	Note	£	2022 £	£	2021 £
Cashflows from operating activities					
Net cash generated / (used) in operating activities	16		(37,611)		236,484
Cashflows from investing activities					
Interest		333		1,003	
Purchase of fixed assets		-		(51,697)	
Net cash provided / (used) by investing activities			333		(50,694)
Change in cash and cash equivalents			(37,278)		185,789
Cash and cash equivalents brought forward			475,062		289,273
Cash and cash equivalents carried forward			437,784		475,062
Net movement in cash and cash equivalents			(37,278)		185,789

Notes to the financial statements for the year ended 31 March 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Central Yorkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on the basis that the Charity is operating as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of provision of other specified activities it is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time associated with the provision of Scouting activities is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 donations which the donor has specified are to be solely used for particular areas of the County's work or for specific projects being undertaken by the County.

g) 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:

- Costs of raising funds comprise the costs of trading in respect of the shops at Aldwark and Bramhope.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office related costs and governance costs which support the County's activities. These costs have been allocated entirely to expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset category	Annual rate
Freehold buildings	25 to 100 years
Plant	10 to 25 years
Equipment, vehicles and caravans	3 to 10 years

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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 after allowing for any trade discounts due.

n) Financial instruments

The County only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership fees received	258,962	-	258,962	284,518
Membership fees paid to the Scout Association	(203,112)	-	(203,112)	(212,468)
Net membership fees	55,850	-	55,850	72,050
COVID-19 retail, hospitality and leisure grants	26,667	-	26,667	58,574
Donations and legacies	2,984	-	2,984	10,055
Gift aid	372	-	372	14
Other grants	659	-	659	30,525
	86,532	-	86,532	171,222

3. Activities for generating funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Trading income				
Income	4,452	-	4,452	1,833
Trading expenses				
Goods purchased	3,886	-	3,886	4,058
Net income from trading activities	566	-	566	(2,225)

4. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Deposit account interest	333	-	333	1,003
	333	-	333	1,003

5. Incoming resources from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
General	8,706	-	8,706	6,471
International	46,474	-	46,474	1,300
Bramhope	49,679	-	49,679	(3,174)
Aldwark	5,755	-	5,755	(1,695)
Other	269	-	269	26
	110,884	-	110,884	222,621

6. Expenditure on charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Activities	14,913	-	14,913	15,905
Development	45,111	-	45,111	-
Grants	-	-	-	6,500
International	23,761	-	23,761	32,931
Training	1,380	-	1,380	63
Bramhope	46,856	-	46,856	26,870
Aldwark	32,796	-	32,796	18,581
Fundraising	40	-	40	-
Support costs (see note 7)	17,340	-	17,340	19,560
Governance costs (see note 7)	1,541	-	1,541	1,311
Depreciation (see note 10)	26,217	-	26,217	25,654
	209,955	-	209,955	147,375

7. Analysis of support and governance costs

	General support 2022 £	Governance 2022 £	Total 2022 £	Total 2021 £
Venue and related costs for office and meetings	4,020	-	4,020	4,020
Salaries, wages and related costs	9,554	-	9,554	9,457
General office costs	3,766	-	3,766	6,082
Trustees expenses	-	1,541	1,541	1,311
Independent examination	-	-	-	-
	17,340	1,541	18,881	20,871

8. Resources expended

	2022 £	2021 £
Depreciation of tangible fixed assets: -owned by the charity	26,217	25,654

During the year one (2021: three) trustees were paid expenses for travel and subsistence of £1,541 (2021: £1,311).

During the year no trustees received any remuneration or benefits in kind (2021: nil)

9. Staff costs

	2022 £	2021 £
Wages and salaries	9,457	9,364
National insurance	88	83
Employment allowance received	(88)	(83)
Pension	96	94
	9,554	9,457

The average monthly number of employees during the year was one (2021: one)

No employees received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Freehold property £	Equipment Plant and vehicles £		Caravan £	Total £
Cost					
At 1 April 2021	662,984	118,787	25,103	8,000	814,874
Additions	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 March 2022	662,984	118,787	25,103	8,000	814,874
Depreciation					
At 1 April 2021	(181,584)	(45,994)	(15,460)	(8,000)	(251,039)
Charge for the year	(19,527)	(5,360)	(1,330)	-	(26,217)
At 31 March 2022	(201,111)	(51,354)	(16,790)	(8,000)	(277,255)
Net book value					
At 31 March 2021	481,400	72,793	9,642	-	563,835
At 31 March 2022	461,873	67,433	8,312	-	537,618

The freehold property consists of Bramhope Scout Campsite and Aldwark Activity Centre. The Scout Association Trust Corporation is custodian trustee of both properties on behalf of the County.

11. Stock

	2022 £	2021 £
Goods for resale	4,141	4,468
Heating fuel	1,830	1,998
	5,970	6,466

12. Debtors

	2022 £	2021 £
Trade debtors	16,004	45,606
Prepayments and accrued income	133,550	27,664
	149,554	73,270

13. Creditors: Amounts due within one year

	2022 £	2021 £
Accrued expenditure	12,424	63,650
Income received in advance	287,764	214,272
	300,188	277,922

14. Analysis of charitable funds

	1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	31 March 2022 £
Designated funds					
Fixed assets (i)	563,835	-	-	(26,217)	537,618
Strategic development (ii)	120,000	-	-	(35,858)	84,142
International (iii)	1,987	-	-	22,360	24,347
Scouting for All (iv)	732	-	-	330	1,062
	686,554	-	-	(39,385)	647,169
General funds					
General funds – all funds	154,157	203,868	213,841	39,385	183,569
Total unrestricted funds	840,711	203,868	213,841	-	830,738
Restricted funds					
Restricted funds (v)	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total funds	840,711	203,868	213,841	-	830,738

(i) The designated fixed asset reserve represents the balance of funds invested in fixed assets at Bramhope and Aldwark. Transfers between this reserve and the general fund are made each year to reflect the net movement in the carrying value of the fixed assets.

(ii) During the year £44,558 was transferred from the reserve to fund the County Development Officer role with the Scout Association. The trustees agreed to transfer £8,700 to the strategic development fund in 2021/22.

(iii) This fund holds the balance of income and expenditure from international events.

(iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.

(v) At present there are no restricted fund balances

15. Analysis of net assets between funds

	General funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Tangible fixed assets	-	537,618	-	537,618	563,835
Current assets	483,757	109,551	-	593,308	554,798
Creditors due within one year	(300,188)	-	-	(300,188)	(129,327)
	183,569	647,169	-	830,738	840,711

16. Reconciliation of net movement in funds to net cashflow from operating activities

	Total funds 2022 £	Total funds 2021 £
Net movement in funds	(9,973)	54,154
Add back depreciation charge	26,217	25,654
Deduct interest shown in investing activities	(333)	(1,003)
Decrease / (increase) in stock	495	365
Decrease / (increase) in debtors	(76,284)	8,718
(Decrease) / increase in creditors	22,266	148,595
Net cash generated / (used) in operating activities	(37,611)	236,484

17. Related parties

There have been no related party transactions during this financial year that require disclosure in these accounts.

Independent examiners report to the trustees of the Central Yorkshire County Scout Council

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 10 to 19.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Carter, July 2022

Fellow of the Association of Chartered Certified Accountants
Heatherdene, Tadcaster, North Yorkshire

CENTRAL YORKSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524828

Accounts

Central Yorkshire County Scout Council
Annual Report and Accounts for the year ended 31 March 2021

Contents

	Page
County Commissioner's Report	3 to 4
Legal and Administrative Details	5
Report of the Trustees	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cashflows	12
Notes to the Accounts	13 to 19
Independent Examiner's Report	20

COUNTY COMMISSIONER'S REPORT

As we start our journey forward with small positive steps it is time once again to reflect on the past year, and what a year!

Most of us have spent much of our time in the last year working both personally and in a Scouting sense on Zoom. Sometimes we were able to meet, between various lockdowns, outdoors or in a well ventilated, which seemed like outdoors, space. These meetings were and will continue to be very different from the past and we need to look to the future with optimism.

We have all encountered challenges along the way and our leadership has not been what we were used to or what we expected it to be. We have despite these challenges kept our membership strong and in some cases we have attracted new leaders and young people who want to join the Scout family. We know that some of our Groups have been badly hit for many different reasons and a few are still struggling as leaders are unable to return and venues are not yet open to bookings. This is where we as a Scouting family need to reach out and help. It maybe that your Scout building has an evening to offer to a Group that has no premises or see if you could accommodate some of their members in your own meetings. Let's be resourceful and share our skills!

There has not, for a long time, been the need for us to show our determination and resolve to continue our mission to bring skills for life to young people as we have during 2020. We have had to cancel numerous events over the year but we have also managed to deliver some huge events in a very different way. In December we held our Festive Fun Day for Beavers and Cubs with over 500 young people joining in the fun on Zoom during the day. Many more enjoyed the activities that were available online, over the following weeks, when they heard about how much fun it was.

We then followed this with our Spring Thing event which, by popular demand, extended to Scouts and Explorers. I wonder what our Programme team have planned for 2021? Keep your eyes and ears open for announcements.

We have had to accept setbacks and changes but we are also in control of how we face them and move forward. We have had more opportunity to put the 'out' in our Scouting, many camps and expeditions have had to be changed to deal with our changing restrictions but more meetings have used outdoors to provide space and fresh air, showing how resourceful and adaptable we can be. More and more we have realised that our meetings do not need to happen every week, face to face, we can change and adapt as necessary, Leaders and Supporters have gone the extra mile to deliver resources and badges so that activities and presentations could happen on Zoom. More parents have been involved and taken part in our meetings and I am sure this will have increased their interest to join in, when they can, as we resume activities.

How lovely it will be when we can all meet together at events and share our experiences. Zoom just doesn't have the same feeling as a room full of laughter and noise but what an amazing job it has done for us over the past 12 months.

We know that some restrictions will be here for the foreseeable future and there is confidence that needs to be rebuilt by young and old. Staying in touch is something that we all need to do to support each other. This is the way in which we can maintain and build our teams and motivate ourselves to rise to the challenges which present themselves and try to divert us from our mission.

We have continued to see more young people achieve their top Awards and we were again unable to hold our celebration event in September. This is in the planning stage and will be happening soon and we hope to see as many of you there as we can to recognise and celebrate your achievements. Leaders and Young People have had to 'think outside the box' to be able to achieve their Awards. These adaptations have involved commitments from the whole team, Young People, Leaders and Parents. Expeditions have perhaps been closer to home but have been just as challenging.

It is important that we recognise the outstanding service that our Leaders give to our Young People and during the year we were delighted to see the Bar to the Silver Acorn awarded to Sandra Bavill, Janet Illingworth and Max Illingworth. The Silver Acorn to David Benedict and John Wilson and another 137 Awards for Good Service. Our thanks and congratulations go to all of them.

One of our main challenges has been to ensure that all our leaders are up to date with their mandatory training and I am pleased to say that we are now down to just 1.5% noncompliance. Thank you to all those leaders that have risen to the challenge and have made sure that they are compliant. Please continue to ensure that your training is up to date so that we can make sure that we are delivering safe Scouting to all.

In the last year we saw the end of the Pears Project for Development across the County. We have established new Groups in areas that previously had been lacking a Scout Group. During the year we welcomed Elizabeth Wells to our Development Team and she is part of a fantastic Team working with Groups to either develop and grow their membership or establish an entirely new provision. Our support for all Young People continues to be First Class and that has been down to every Leader, Supporter and Parent across the County.

Thank you to everyone who has played their part in providing Scouting activities across Central Yorkshire throughout this past year whether Face to Face or Online. I am sure that we will be able to use the new skills that we have found to continue our journey in Scouting.

As we continue to deliver truly amazing Scouting and Skills for life to Young People I cannot 'THANK YOU' enough for the hours that you give and the difference that you make. I know that we have lots of challenges, fun and adventure to look forward to so that even more Young People and Adults can join us on the Adventure.

Carol Milburn
County Commissioner

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

D L Grindrod

S I Jolley

C V Harman

C Milburn (from 01/09/2021)

M Milner

County Chair

County Treasurer

County Secretary

County Commissioner

Count Youth Commissioner

Elected by the Council

S Baker

M W Blades

E Chandra

E Fairfax

J Fletcher

T P Trower

R Turner

Nominated by the County Commissioner

A P Gallivan

R J Hazle

S D Talboys

Co-opted

J M Bradshaw

Address:

c/o The County Secretary

20 Moor Drive, Leeds, LS6 4BY

Principal

CAF Bank Limited

Bankers:

25 Kings Hill Avenue, West Malling, ME19 4TA

Independent

Examiner:

Nathan Carter

Heatherdene, Tadcaster, North Yorkshire, LS24 8EZ

TRUSTEES REPORT

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2021.

Purpose and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit under section 4 of the Charities Act 2011. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

The year up to 31st March 2021 was obviously one of the most challenging for Scouting as a whole, not least because of the continued uncertainty in being able plan for a return to normality. Groups, Districts and the County endeavoured to find ways of continuing to engage with young members, as well as our many adult volunteers. With the severe limitations of this however, a reduction in young people membership at the January 2021 census of around 25% might be regarded as relatively small, with every likelihood that numbers would return when normal Scouting could resume.

With Scouting having been provided to a variety of different though limited levels, we knew that a return to providing normal meetings and activities would be difficult in many situations. To assist in supporting this the County Executive therefore decided to invest in the appointment of a paid County Development Officer. An excellent appointment was made in early 2021, in Elizabeth Wells. She was able to start planning to support a variety of projects in different Districts, partly picking up where the Pears project had finished, and County wide support in a weekend of online training and discussion sessions.

The County activity centres at Bramhope and Aldwark were both closed down for long periods. Because of the Government support schemes, it has been possible to cope with the financial impact of this. A lot of work has continued in “mothballing” and maintaining the sites, and at Bramhope a pre-planned improvement scheme to the toilet block was implemented. At Aldwark, a burst pipe in the lodge building during the winter led to an insurance claim, that has taken considerable input to sort out. The Aldwark committee were pleased to be able to appoint Matt Eaglen as a volunteer site maintenance manager.

In September 2020, during this particularly difficult year, Carol Milburn was appointed County Commissioner. A big thank you goes to Carol for committing herself to this demanding role, and for the efforts of her and the County leadership team, together with the vast army of adult volunteers who continued to contribute as much as they were able, in many different ways.

Future plans

The big challenge this year is trying to get back to where we were pre-pandemic. With the fantastic enthusiasm of Elizabeth, our Development Officer, the investment in support will undoubtedly reap some great benefits. The Bramhope campsite is seeing an improvement in bookings as Groups make plans again for events. The Aldwark water activity centre presents more of a challenge for return as the water activities are provided between April and October and the water activities crew numbers need to be increased meaning it may be some time before it can open fully again. In the meantime, there will no longer be the Government financial support, and the costs of standing still with reduced levels of income at the two centres will put a strain on resources. It will therefore be important for everyone to use these facilities again as soon as they able.

As we hopefully come out of lockdowns, an aim of the new County Executive will be to provide support to our County Commissioner in preparing a long term plan for the County. In particular, we need to consider our activity sites, with the buildings and other resources that we have, and how we can best use these to ensure the long-term

provision of high quality experiences for as many young people and adults who wish to be part of the fantastic opportunities that Scouting offers.

Financial review

The financial transactions of the County for 2020/21 are not typical of previous years. Turnover for the year was £206k compared with £356k for 2019/20. The limited face to face activity that was able to be undertaken during the year has resulted in a dramatic drop in income at Aldwark and Bramhope and on activities and events, to the extent that there was negligible income from these sources during the year. The membership fee collected in 2020 formed a higher proportion of total income than has historically been the case. There were a number of items of income that arose due to the pandemic, including the receipt of government grants and the proceeds from insurance claims. Raising funds to progress a number of specific projects continued despite the pandemic.

Prior to the start of this financial year the County Executive approved a revised budget based upon an expected reduction in use of the activity centres and lower levels of activities provided. This forecast anticipated that each of the activity centres would generate substantial deficits in year and some potential abortive costs arising from cancelled events and activities. As the year progressed it became apparent that there would be little chance of generating income at the activity centres during the year and a decision was taken to allow Central Yorkshire groups free use of the outdoor provision that was developed at Bramhope in response to the pandemic when restrictions permitted. Close control was maintained during this period on all expenditure with a particular focus on overhead expenditure at the two sites. The various Retail, Hospitality and Leisure grant schemes that were secured during the year were utilised to support the fixed running costs of the two activity centres and resulted in a much improved financial position than had been initially forecast. As a result of the pandemic the two international events were cancelled and refunds and cancellation insurance claims pursued. The refunds and insurance claims were received subsequent to the year end and participants have been refunded the amounts due to them.

The overall surplus for the year was higher than 2019/20 at £54k, with the majority of this arising due to the receipt of the £18k of restricted grants and £10k of legacies for the Bramhope toilet refurbishment project. In addition, the COVID-19 related grant funding received to support the two sites meant that the planned usage of the membership fee income to support cost at the sites during the periods of closure was not required.

Following the securing of sufficient funding to complete the refurbishment of the Bramhope toilet block during the year the decision was taken to progress the works whilst there was limited usage of the site. The works were completed just prior to the year end and as a result there have been additions of £52k. After allowing for the £26k depreciation charge for the year there was a net increase in the value of the fixed assets of £26k. Cash balances have increased to £475k with the majority of the increase due to the early payment of the 2021 membership fee by a number of Districts, this has also resulted in an increase in net liabilities due to the increase in receipts in advance. Net current assets have increased by £28k and now stand at £277k.

As at 31st March 2021 total funds are £841k. Fixed assets amounted to £564k of this amount, £123k relates to designated reserves and the balance of £154k free and unrestricted reserves. At the year end there were no restricted funds held.

The County continues to be in a sound financial position to manage the continued financial impact of the pandemic at Aldwark and Bramhope and also to be in a position to support the challenges that may arise during the recovery of Scouting across Central Yorkshire.

Investment powers and policy

There are no restrictions on the Charity's powers to invest and the investment policy is determined by the trustees. The charity does not have a significant level of free reserves, consequently cash resources are held in current and deposit accounts and are low risk.

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in free reserves (unrestricted funds that are not invested in fixed assets) of between six and twelve months normal running costs. In a normal year this would be between £105k to £210k, but the revised budget approved by the Trustees at the start of the pandemic reduced planned expenditure and based upon the revised expenditure plans for 2020/21 this equates to £55k to £109k. The County held free reserves against this of £154k at the end of the financial year. The Reserves Policy is reviewed on an annual basis and has been reviewed in the context of the coronavirus pandemic.

Structure, Governance and Management

Governing Document

Central Yorkshire County Scout Council is a registered charity (no 524828). The Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and share its purpose and method.

Appointment of trustees

The trustees of Central Yorkshire County Scout Council are members of the County Executive Committee which comprises ex-officio members, members elected by the Council and members nominated by the County Commissioner at the Annual General Meeting, along with co-opted members. The County Chair, the County Treasurer, the County Secretary, the County Commissioner and the County Youth Commissioner are ex-officio members. The constitution allows for eight members of the Council to be elected to the County Executive Committee, the County Commissioner nominating up to eight people but not exceeding the number of elected members. Further members are able to be co-opted by the Executive as required, but not exceeding eight in number.

Trustee induction and training

New trustees are trained in their responsibilities and duties by the longer serving trustees. The County continues to provide volunteer training free to leaders at the point of delivery. This approach continues to be successful and will continue. Adult support is a priority for the County and the training team visit Districts to provide training locally which can be more convenient for our leaders.

Organisation

The management of the business of the County Scout Council is vested in the County Executive Committee. The County Executive has met regularly during the year to manage the affairs of the Charity. The County Executive are responsible for policy making, but delegates some operational decisions to its sub-committees. The County Executive appoints Chair's and members of sub-committees annually. There are four sub-committees at present:

- the Appointments Advisory Committee is responsible for the appointment and review of County adult appointments;
- the Aldwark Water Activity Centre Management Committee is responsible for the management, development and running of the centre;
- the Bramhope Campsite Steering Group is responsible for coordinating the management, development and operation of the site;
- the Finance and General Purposes Committee is responsible for advising and making recommendations to the County Executive Committee on financial, risk and related matters.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

The County has continued to manage the risks to which it is exposed using the approach adopted in the previous year. These specific measures continue to build on the existing risk frameworks in Scouting for everything from

trips away from group HQs, to international visits and trips, and the more mundane requirements surrounding Information Security (GDPR) and financial prudence.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and International Accounting Standards. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources for that period. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles of the Charities SORP;
3. Make judgements that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any major departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time, the financial position of the Charity. And to enable them to ensure that any statements of accounts comply with the requirements of the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mr D L Grindrod
County Chair
7th July 2021

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	2	141,722	29,500	171,222	119,963
Insurance claims		28,602	-	28,602	-
Other trading activities	3	1,833	-	1,833	12,290
Investment income	4	1,003	-	1,003	748
Charitable activities	5	2,927	-	2,927	222,621
Total income		176,087	29,500	205,587	355,622
Expenditure on:					
Raising funds	3	4,058	-	4,058	8,787
Charitable activities	6	135,875	11,500	147,375	323,244
Total Expenditure		139,933	13,150	151,433	332,031
Net income / (expenditure)		36,154	18,000	54,154	23,591
Transfers between funds		39,000	(39,000)	-	-
Net movement in funds		75,154	(21,000)	54,154	23,591
Total funds at 1 April 2020		765,557	21,000	786,557	762,966
Total funds at 31 March 2021		840,711	-	840,711	786,557

The statement of financial activities includes all gain and losses for the year. All activities relate to continuing operations.

The notes on pages 13 to 19 form part of these accounts.

Balance Sheet as at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10		563,835		537,792
			563,835		537,792
Current assets					
Stock	11	6,466		6,831	
Debtors	12	73,270		81,988	
Cash at bank		475,062		289,273	
		554,798		378,092	
Creditors: amounts falling due within one year	13	(277,922)		(129,327)	
Net current assets			276,876		248,765
Net assets			840,711		786,557
Charity funds					
Unrestricted funds	14		840,711		765,557
Restricted funds	14		-		21,000
Total funds	15		840,711		786,557

These financial statements were approved by the trustees on 7th July 2021 and signed for and on their behalf by:

D L Grinrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the Year Ended 31 March 2021

	Note	£	2021 £	£	2020 £
Cashflows from operating activities					
Net cash generated / (used) in operating activities	16		236,484		13,791
Cashflows from investing activities					
Interest		1,003		748	
Purchase of fixed assets		(51,697)		-	
Net cash provided / (used) by investing activities			(50,694)		748
Change in cash and cash equivalents			185,789		14,539
Cash and cash equivalents brought forward			289,273		274,734
Cash and cash equivalents carried forward			475,062		289,273
Net movement in cash and cash equivalents			185,789		14,539

Notes to the financial statements for the year ended 31 March 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Central Yorkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on the basis that the Charity is operating as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of provision of other specified activities it is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time associated with the provision of Scouting activities is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 donations which the donor has specified are to be solely used for particular areas of the County's work or for specific projects being undertaken by the County.

g) 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:

- Costs of raising funds comprise the costs of trading in respect of the shops at Aldwark and Bramhope.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office related costs and governance costs which support the County's activities. These costs have been allocated entirely to expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset category	Annual rate
Freehold buildings	25 to 100 years
Plant	10 to 25 years
Equipment, vehicles and caravans	3 to 10 years

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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 after allowing for any trade discounts due.

n) Financial instruments

The County only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations

Unrestricted funds	Restricted funds	Total funds	Total funds
---------------------------	-------------------------	--------------------	--------------------

	2021 £	2021 £	2021 £	2020 £
Membership fees received	284,518	-	284,518	265,070
Membership fees paid to the Scout Association	(212,468)	-	(212,468)	(196,130)
Net membership fees	72,050	-	72,050	68,940
COVID-19 retail, hospitality and leisure grants	58,574	-	58,574	-
Donations and legacies	10,055	-	10,055	14,311
Gift aid	14	-	14	1,666
Other grants	1,025	29,500	30,525	28,350
	141,722	29,500	171,222	119,963

3. Activities for generating funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Trading income				
Income	1,833	-	1,833	12,290
Trading expenses				
Goods purchased	4,058	-	4,058	8,787
Net income from trading activities	(2,225)	-	(2,225)	3,503

4. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Deposit account interest	1,003	-	1,003	748
	1,003	-	1,003	748

5. Incoming resources from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
General	6,471	-	6,471	61,322
International	1,300	-	1,300	40,052
Bramhope	(3,174)	-	(3,174)	75,007
Aldwark	(1,695)	-	(1,695)	43,699
Other	26	-	26	2,542
	2,927	-	2,927	222,621

6. Expenditure on charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Activities	10,905	5,000	15,905	90,640
Grants	-	6,500	6,500	6,500
International	32,931	-	32,931	51,206
Training	63	-	63	4,738
Bramhope	26,870	-	26,870	88,701
Aldwark	18,581	-	18,581	27,851
Fundraising	-	-	-	323
Support costs (see note 7)	19,560	-	19,560	20,838
Governance costs (see note 7)	1,311	-	1,311	6,964
Depreciation (see note 10)	25,654	-	25,654	25,482
	135,875	11,500	147,375	323,244

7. Analysis of support and governance costs

	General support 2021 £	Governance 2021 £	Total 2021 £	Total 2020 £
Venue and related costs for office and meetings	4,020	-	4,020	4,480
Salaries, wages and related costs	9,457	-	9,457	9,271
General office costs	6,082	-	6,082	7,481
Trustees expenses	-	1,311	1,311	6,570
Independent examination	-	-	-	-
	19,560	1,311	20,871	27,802

8. Resources expended

	2021 £	2020 £
Depreciation of tangible fixed assets: -owned by the charity	25,654	25,482

During the year three (2020: seven) trustees were paid expenses for travel and subsistence of £1,311 (2020: £6,570).

During the year no trustees received any remuneration or benefits in kind (2020: nil)

9. Staff costs

	2021 £	2020 £
Wages and salaries	9,364	35,159
National insurance	83	2,471
Employment allowance received	(83)	(2,471)
Pension	94	686
	9,457	35,845

The average monthly number of employees during the year was one (2020: two)

No employees received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Freehold property £	Equipment Plant and vehicles £		Caravan £	Total £
Cost					
At 1 April 2020	611,286	118,787	25,103	8,000	763,176
Additions	51,697	-	-	-	51,697
Transfers	-	-	-	-	-
At 31 March 2021	662,984	118,787	25,103	8,000	814,874
Depreciation					
At 1 April 2020	(163,953)	(40,635)	(14,130)	(6,667)	(225,385)
Charge for the year	(17,631)	(5,360)	(1,330)	(1,333)	(25,654)
At 31 March 2021	(181,584)	(45,994)	(15,460)	(8,000)	(251,039)
Net book value					
At 31 March 2020	447,334	78,152	10,972	1,333	537,792
At 31 March 2021	481,400	72,793	9,642	-	563,835

The freehold property consists of Bramhope Scout Campsite and Aldwark Activity Centre. The Scout Association Trust Corporation is custodian trustee of both properties on behalf of the County.

11. Stock

	2021 £	2020 £
Goods for resale	4,468	4,831
Heating fuel	1,998	2,000
	6,466	6,831

12. Debtors

	2021 £	2020 £
Trade debtors	45,606	8,112
Prepayments and accrued income	27,664	73,876
	73,270	81,988

13. Creditors: Amounts due within one year

	2021 £	2020 £
Accrued expenditure	63,650	9,781
Income received in advance	214,272	119,545
	277,922	129,327

14. Analysis of charitable funds

	1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	31 March 2021 £
Designated funds					
Fixed assets (i)	537,792	-	-	26,043	563,835
Strategic development (ii)	97,500	-	-	22,500	120,000
International (iii)	2,082	-	-	(96)	1,987
Scouting for All (iv)	732	-	-	-	732
	638,106	-	-	48,447	686,554
General funds					
General funds – all funds	127,451	176,087	139,933	(9,447)	154,157
Total unrestricted funds	765,557	176,087	139,933	39,000	840,711
Restricted funds					
Bramhope toilets (v)	21,000	18,000	-	(39,000)	-
Awards for All (vi)	-	5,000	5,000	-	-
Wades (vii)	-	6,500	6,500	-	-
Total restricted funds	21,000	29,500	11,500	(39,000)	-
Total funds	786,557	205,587	151,433	-	840,711

(i) The designated fixed asset reserve represents the balance of funds invested in fixed assets at Bramhope and Aldwark. Transfers between this reserve and the general fund are made each year to reflect the net movement in the carrying value of the fixed assets.

- (ii) During the year the trustees agreed to transfer a further £22,500 to the strategic development fund.
- (iii) This fund holds the balance of income and expenditure from international events.
- (iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.
- (v) This fund holds the funds awarded to support the refurbishment of the toilet block at Bramhope Scout Campsite and Activity Centre. The works were completed prior to the year end and the funds transferred to the designated fixed asset reserve.
- (vi) This grant was used to purchase activity equipment for use at Bramhope Scout Campsite and Activity Centre.
- (vii) The Wades Charity grant was awarded to the County to fund specific projects in certain areas of Leeds.

15. Analysis of net assets between funds

	General funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Tangible fixed assets	-	563,835	-	563,835	537,792
Current assets	432,079	122,719	-	554,798	378,092
Creditors due within one year	(277,922)	-	-	(277,922)	(129,327)
	154,157	686,554	-	840,711	786,557

16. Reconciliation of net movement in funds to net cashflow from operating activities

	Total funds 2021 £	Total funds 2020 £
Net movement in funds	54,154	23,591
Add back depreciation charge	25,654	25,482
Deduct interest shown in investing activities	(1,003)	(748)
Decrease / (increase) in stock	365	1,102
Decrease / (increase) in debtors	8,718	(55,601)
(Decrease) / increase in creditors	148,595	19,964
Net cash generated / (used) in operating activities	236,484	13,791

17. Related parties

There have been no related party transactions during this financial year that require disclosure in these accounts.

Independent examiners report to the trustees of the Central Yorkshire County Scout Council

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 10 to 19.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Carter, July 2021

Fellow of the Association of Chartered Certified Accountants
Heatherdene, Tadcaster, North Yorkshire