

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
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	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 £	Plant £	Equipment 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