

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

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## 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  
11<sup>th</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>203,868</b>	<b>-</b>	<b>203,868</b>	<b>205,587</b>
<b>Expenditure on:</b>					
Raising funds	3	3,886	-	3,886	4,058
Charitable activities	6	209,955	-	209,955	147,375
<b>Total expenditure</b>		<b>213,841</b>	<b>-</b>	<b>213,841</b>	<b>151,433</b>
<b>Net income / (expenditure)</b>		<b>(9,973)</b>	<b>-</b>	<b>(9,973)</b>	<b>54,154</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(9,973)</b>	<b>-</b>	<b>(9,973)</b>	<b>54,154</b>
Total funds at 1 April 2021		840,711	-	<b>840,711</b>	786,557
<b>Total funds at 31 March 2022</b>		<b>830,738</b>	<b>-</b>	<b>830,738</b>	<b>840,711</b>

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

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

## 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:

<b>Asset category</b>	<b>Annual rate</b>
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)
<b>Net membership fees</b>	<b>55,850</b>	<b>-</b>	<b>55,850</b>	<b>72,050</b>
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
	<b>86,532</b>	<b>-</b>	<b>86,532</b>	<b>171,222</b>

## 3. Activities for generating funds

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

## 4. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Deposit account interest	333	-	333	1,003
	<b>333</b>	<b>-</b>	<b>333</b>	<b>1,003</b>

## 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
	<b>110,884</b>	<b>-</b>	<b>110,884</b>	<b>222,621</b>

## 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
	<b>209,955</b>	<b>-</b>	<b>209,955</b>	<b>147,375</b>

## 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	-	-	-	-
	<b>17,340</b>	<b>1,541</b>	<b>18,881</b>	<b>20,871</b>



## 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
	<b>9,554</b>	<b>9,457</b>

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 £	Plant £	Equipment and vehicles £	Caravan £	Total £
<b>Cost</b>					
At 1 April 2021	662,984	118,787	25,103	8,000	814,874
Additions	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 March 2022	<b>662,984</b>	<b>118,787</b>	<b>25,103</b>	<b>8,000</b>	<b>814,874</b>
<b>Depreciation</b>					
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	<b>(201,111)</b>	<b>(51,354)</b>	<b>(16,790)</b>	<b>(8,000)</b>	<b>(277,255)</b>
<b>Net book value</b>					
At 31 March 2021	481,400	72,793	9,642	-	563,835
At 31 March 2022	<b>461,873</b>	<b>67,433</b>	<b>8,312</b>	<b>-</b>	<b>537,618</b>

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
	<b>5,970</b>	<b>6,466</b>

**12. Debtors**

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

**13. Creditors: Amounts due within one year**

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

**14. Analysis of charitable funds**

	1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	31 March 2022 £
<b>Designated funds</b>					
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
	<b>686,554</b>	-	-	<b>(39,385)</b>	<b>647,169</b>
<b>General funds</b>					
General funds – all funds	154,157	203,868	213,841	39,385	183,569
<b>Total unrestricted funds</b>	<b>840,711</b>	<b>203,868</b>	<b>213,841</b>	-	<b>830,738</b>
<b>Restricted funds</b>					
Restricted funds (v)	-	-	-	-	-
<b>Total restricted funds</b>	-	-	-	-	-
<b>Total funds</b>	<b>840,711</b>	<b>203,868</b>	<b>213,841</b>	-	<b>830,738</b>

(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)
	<b>183,569</b>	<b>647,169</b>	<b>-</b>	<b>830,738</b>	<b>840,711</b>

#### 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
<b>Net cash generated / (used) in operating activities</b>	<b>(37,611)</b>	<b>236,484</b>

#### 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