

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

## Contents

	<b>Page</b>
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

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 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  
26<sup>th</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>409,303</b>	<b>-</b>	<b>409,303</b>	<b>203,869</b>
<b>Expenditure on:</b>					
Raising funds	3	3,825	-	3,825	3,886
Charitable activities	6	378,665	-	378,665	209,955
<b>Total expenditure</b>		<b>382,490</b>	<b>-</b>	<b>382,490</b>	<b>213,841</b>
<b>Net income / (expenditure)</b>		<b>26,813</b>	<b>-</b>	<b>26,813</b>	<b>(9,973)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>26,813</b>	<b>-</b>	<b>26,813</b>	<b>(9,973)</b>
Total funds at 1 April 2022		830,738	-	830,738	840,711
<b>Total funds at 31 March 2023</b>		<b>857,551</b>	<b>-</b>	<b>857,551</b>	<b>830,738</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 2023

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

These financial statements were approved by the trustees on 26<sup>th</sup> 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 £
<b>Cashflows from operating activities</b>					
Net cash generated / (used) in operating activities	16		81,674		(37,611)
<b>Cashflows from investing activities</b>					
Interest		1,292		333	
Purchase of fixed assets		-		-	
<b>Net cash provided / (used) by investing activities</b>			1,292		333
<b>Change in cash and cash equivalents</b>			<b>82,996</b>		<b>(37,278)</b>
Cash and cash equivalents brought forward			437,784		475,062
Cash and cash equivalents carried forward			520,749		437,784
<b>Net movement in cash and cash equivalents</b>			<b>82,966</b>		<b>(37,278)</b>

## 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:

<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 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)
<b>Net membership fees</b>	<b>61,590</b>	<b>-</b>	<b>61,590</b>	<b>55,850</b>
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
	<b>102,977</b>	<b>-</b>	<b>102,977</b>	<b>86,532</b>

## 3. Activities for generating funds

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

## 4. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Deposit account interest	1,292	-	1,292	333
	<b>1,292</b>	<b>-</b>	<b>1,292</b>	<b>333</b>

## 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
	<b>297,543</b>	<b>-</b>	<b>297,543</b>	<b>110,884</b>

## 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
	<b>378,665</b>	<b>-</b>	<b>378,665</b>	<b>209,955</b>

## 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	-	-	-	-
	<b>18,613</b>	<b>2,334</b>	<b>20,947</b>	<b>18,881</b>



## 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
	<b>10,041</b>	<b>9,554</b>

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 £	Plant £	Equipment and vehicles £	Caravan £	Total £
<b>Cost</b>					
At 1 April 2022	662,984	118,787	25,103	8,000	814,874
Additions	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 March 2023	<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 2022	(201,111)	(51,354)	(16,790)	(8,000)	(277,255)
Charge for the year	(19,527)	(5,360)	(1,330)	-	(26,217)
At 31 March 2023	<b>(220,638)</b>	<b>(56,714)</b>	<b>(18,120)</b>	<b>(8,000)</b>	<b>(303,472)</b>
<b>Net book value</b>					
At 31 March 2022	461,873	67,433	8,312	-	537,618
At 31 March 2023	<b>442,346</b>	<b>62,074</b>	<b>6,982</b>	<b>-</b>	<b>511,402</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**

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

**12. Debtors**

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

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

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

**14. Analysis of charitable funds**

	1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	31 March 2023 £
<b>Designated funds</b>					
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
	<b>647,169</b>	<b>-</b>	<b>-</b>	<b>(7,755)</b>	<b>639,414</b>
<b>General funds</b>					
General funds – all funds	183,569	409,303	382,490	7,755	218,137
<b>Total unrestricted funds</b>	<b>830,738</b>	<b>409,303</b>	<b>382,490</b>	<b>-</b>	<b>857,551</b>
<b>Restricted funds</b>					
Restricted funds (vi)	-	-	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds</b>	<b>830,738</b>	<b>409,303</b>	<b>382,490</b>	<b>-</b>	<b>857,551</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 £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)
	<b>224,973</b>	<b>639,414</b>	<b>-</b>	<b>864,387</b>	<b>830,738</b>

#### 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
<b>Net cash generated / (used) in operating activities</b>	<b>81,674</b>	<b>(37,611)</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 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