

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

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LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

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

County Chair
County Treasurer
County Secretary
County Commissioner
Count Youth Commissioner

Elected by the Council

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

Nominated by the County Commissioner

-

Co-opted

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

Address:

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

Principal

Bankers:

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

Independent

Examiner:

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

TRUSTEES REPORT

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

Purpose and activities

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

Achievements and performance

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

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

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

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

The main areas of work for the Trustees were around:

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

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

Future plans

Over the coming year the Trustees intend to:

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

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

Financial review

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

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

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

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

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

Investment powers and policy

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

Reserves policy

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

Structure, Governance and Management

Governing Document

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

Appointment of trustees

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

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

Trustee induction and training

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

Organisation

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

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

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

Risk Management

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

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

Trustees' responsibilities in relation to the financial statements

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

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

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

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

David Grindrod
Chair of Trustees

16 July 2024

Statement of Financial Activities for the year ended 31 March 2024

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

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

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

Balance Sheet as at 31 March 2024

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

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

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the year ended 31 March 2024

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

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

1 Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

b) Preparation of the accounts on a going concern basis

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

c) Income

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

d) Donated services and facilities

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

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

e) Interest receivable

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

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the County's work or for specific projects being undertaken by the County.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

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

h) Allocation of support costs

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

i) Tangible fixed assets

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

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

j) Stock

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

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

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

2. Donations

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

3. Activities for generating funds

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

4. Investment income

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

5. Incoming resources from charitable activities

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

6. Expenditure on charitable activities

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

7. Analysis of support and governance costs

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

8. Resources expended

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

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

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

9. Staff costs

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

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

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

10. Tangible fixed assets

	Freehold property £	Plant £	Equipment and vehicles £	Caravan £	Total £
Cost					
At 1 April 2023	662,984	118,787	25,103	8,000	814,874
Additions	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 March 2024	662,984	118,787	25,103	8,000	814,874
Depreciation					
At 1 April 2023	(220,638)	(56,714)	(18,120)	(8,000)	(303,472)
Charge for the year	(19,527)	(5,360)	(1,330)	-	(26,217)
At 31 March 2024	(240,165)	(62,073)	(19,450)	(8,000)	(329,689)
Net book value					
At 31 March 2023	442,346	62,074	6,982	-	511,402
At 31 March 2024	422,819	56,714	5,652	-	485,185

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

11. Stock

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

12. Debtors

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

13. Creditors: Amounts due within one year

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

14. Analysis of charitable funds

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

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

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

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

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

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

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

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

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

15. Analysis of net assets between funds

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

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

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

17. Related parties

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

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

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

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

Respective responsibilities of the trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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

N Carter, July 2024

Fellow of the Association of Chartered Certified Accountants

Heatherdene, Tadcaster, North Yorkshire