

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

Contents

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

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Trustees:

Ex Officio

C Milburn

K C Mallory (until 8 February 2025)

L E Taverner (from 8 February 2025)

County Lead Volunteer

County Youth Lead

County Youth Lead

Appointed by the Council

D L Grindrod

S I Jolley

J Bradshaw

A P Gallivan

C V Harman

W M Holmes

L Huggins

R J Kilcoyne

A G W Neil

County Chair

County Treasurer

Co-opted

J Smallwood (from 19 February 2025)

Address:

c/o C V Harman

20 Moor Drive, Leeds, LS6 4BY

Principal

CAF Bank Limited

Bankers:

25 Kings Hill Avenue, West Malling, ME19 4TA

Independent

Examiner:

Nathan Carter

Heatherdene, Tadcaster, North Yorkshire, LS24 8EZ

TRUSTEES REPORT

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

Purpose and activities

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

Achievements and performance

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

The work of the Board has largely centred around:

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

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

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

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

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

Future Plans

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

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

Financial review

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

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

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

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

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

Investment powers and policy

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

Reserves policy

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

Governing Document

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

Appointment of Trustees

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

Trustee induction and training

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

Organisation

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

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

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

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

Risk Management

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

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

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

David Grindrod
Chair of Trustees

30 June 2025

Statement of Financial Activities for the year ended 31 March 2025

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

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

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

Balance Sheet as at 31 March 2025

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

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

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the year ended 31 March 2025

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

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

1 Accounting Policies

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

a) Basis of preparation

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

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

b) Preparation of the accounts on a going concern basis

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

c) Income

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

d) Donated services and facilities

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

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

e) Interest receivable

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

f) Fund accounting

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

g) Expenditure and irrecoverable VAT

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

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

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

h) Allocation of support costs

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

i) Tangible fixed assets

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

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

j) Stock

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

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

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

n) Financial instruments

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

2. Donations

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

3. Activities for generating funds

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

4. Investment income

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

5. Incoming resources from charitable activities

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

6. Expenditure on charitable activities

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

7. Analysis of support and governance costs

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

8. Resources expended

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

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

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

9. Staff costs

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

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

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

10. Tangible fixed assets

	Freehold property £	Plant £	Equipment and vehicles £	Caravan £	Total £
Cost					
At 1 April 2024	662,984	118,787	25,103	8,000	814,874
Additions	-	26,604	-	-	26,604
Transfers	-	-	-	-	-
At 31 March 2025	662,984	145,391	25,103	8,000	814,874
Depreciation					
At 1 April 2024	(240,165)	(62,073)	(19,450)	(8,000)	(329,689)
Charge for the year	(19,527)	(6,972)	(1,330)	-	(27,829)
At 31 March 2025	(259,692)	(69,045)	(20,780)	(8,000)	(357,517)
Net book value					
At 31 March 2024	422,819	56,714	5,652	-	485,185
At 31 March 2025	403,292	49,742	4,322	-	483,960

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

11. Stock

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

12. Debtors

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

13. Creditors: Amounts due within one year

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

14. Analysis of charitable funds

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

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

- (ii) During the year £29,560 was transferred from the reserve to fund the County Development Officer role with the Scout Association. The trustees agreed to transfer £23,200 to the strategic development fund in 2024/25.
- (iii) This fund holds the balance of income and expenditure from international events.
- (iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.
- (v) The money raised for the refurbishment of the toilets and changing facilities at Aldwark Activity Centre are held in this fund.
- (vi) During the year the trustees decide to transfer £9,272 to the events equipment designated reserve to fund the purchase of equipment to support the delivery of events across the County. £2,394 was transferred from the reserve during the year to purchase new equipment.
- (vii) At present there are no restricted fund balances.

15. Analysis of net assets between funds

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

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

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

17. Capital commitments

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

18. Related parties

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

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

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

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

Respective responsibilities of the trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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

N Carter, June 2025

Fellow of the Association of Chartered Certified Accountants

Heatherdene, Tadcaster, North Yorkshire