



**2020/21**

**ANNUAL REPORT**

**Scouts**

**West Yorkshire**



# County Commissioner's Report

Thank you all for your amazing dedication, commitment and flexibility to Scouting during the last 12 months ensuring Scouting continued to offer young people fun, friendships, new skills and adventures. You have made such a positive difference to the lives of young people and adults alike through virtual and Covid safe face to face Scouting. Parents often talked about how their children looked forward so much to the scouting section meetings during Covid times.

Yes our numbers dropped unfortunately by some 2000 young people and just under 500 volunteers. Overall we saw a drop in membership from 11297 to 8349 but very positively an increase of 6 new sections, and still one of the largest Scouting Counties in England. These numbers were far better than many predicted and in line with national averages. As we all know it's not about the falling but how we bounce back. Bouncing back we most definitely are doing with some great influxes of both young people and volunteers. It was wonderful to attend an investiture of 9 beavers at a colony in June and I heard so many similar stories over the summer months.

Local Scout Groups really are growing rapidly which is an absolute credit to the creative and imaginative programme that our amazing leaders have continued to offer despite the pandemic challenges. As a County we know the focus needs to be very much on supporting local Scouting to grow their volunteers, provide exciting programmes, keep everyone safe, improve the volunteer experience and support our young people achieve their

Top Awards. The County Commissioner Deputy team are driving five boards to deliver that local support:

**Growth Board - DCC Elaine Clough:** Following the brilliant Leeds TV advert series, the coming months will see the launch of our 'Bring a buddy' badge scheme, the launch of supporting material for leaders and parents alike and the development of a partnership with Bradford University to help us recruit new volunteers and support a more creative programme for our older sections. The Growth board meets every two months and are always looking for more members to get involved - if this is for you don't hesitate to email Elaine on [Growth@wyscouts.org.uk](mailto:Growth@wyscouts.org.uk).

**Protect Board - DCC Gaz Pierce:** The 'Protect Board' was formed with the aim of supporting local Scouting to keep our young people, adults and the reputation of our Scouting family, here in West Yorkshire, safe. The timing of the inception of this new board was crucial with the onset of the pandemic and much of the focus has been about supporting the safe restart of Scouting across our County. Staying safe, Safeguarding and looking after each other is absolutely paramount to West Yorkshire Scouts - support and training has been delivered to over 500 volunteers across districts in the new SA Activity Risk Assessment model, supported by a great user friendly pocket guide.

**Programme Board - DCC Phil Pearson and our ACC Team:** The county team have worked incredibly hard to deliver a variety of virtual opportunities throughout the year such as the Beaver JambOOree





in October, the Hamish Treasure Hunt in December and Wacklympics in January. Our emphasis is now moving to support the Reboot of local Scouting with a mixture of virtual and face to face opportunities. We have access to a lot of equipment which can be borrowed to help make section meetings more exciting and we are planning to support district 'Wow' days to help with recruitment and retention. We welcome Graham Starr as our new ACC Scouts and Dan Breeze our new ACC Squirrels who is taking the lead on introducing the brand new younger Squirrel section.

Top Awards Board - DCC Matt Turner: A County Top Awards board has been set up with a focus on supporting young people to achieve their Top Awards. Offering support and advice to young members and volunteers on Top awards, supporting volunteers to create programmes to allow achievement of Top Awards and supporting young members to become volunteers.

Volunteer Journey Board - DCC Howard Fishwick: The training team are keen to

ensure the volunteer journey for all is improved and particularly the volunteer experience of new volunteers to ensure we make their transition into the Scouting family as smooth as possible.

I strongly believe that it is important to recognise the exceptional and exemplary hard work of leaders across the County. To ensure we do that an Awards Advisory Committee has been created under the chairmanship of Mark Stageman and support of Vicki Pearson. You will see later on in this review our list of amazing award recipients.

Finally but certainly not least, thank you to all the truly amazing volunteers who are part of the West Yorkshire Scouting family. Scouting could not happen without yourselves. Your enthusiasm and commitment to making a difference to the lives of our young members is exceptional.

Yours In Scouting

Ian  
County Commissioner

# Chair's Report

It's a great honour and privilege to be asked to be Chairman of West Yorkshire County, knowing the caliber of some of the previous chairpersons. Although they are petite feet I had big shoes to fill, in following Linda who has done a brilliant job for 8 years in leading the county executive.

Coming in during the Covid period when scouting was effectively shut down was most unusual and to me a bit like a Monopoly game, do not pass go, do not collect £200 unless you had your own building and it was for many like being in jail, you couldn't do anything only look out.

The great sadness of the year is that approximately 25% of our membership left the organisation and new intakes could not be accommodated but I do feel that numbers will pick up in the Autumn. The motivation to retain the rest of the membership has come from the leaders with some inspiring programmes and projects.

It is times like this when there is new management and a serious situation to re-organise and it was felt that the

county structure with also the loss of the long-standing staff at the Jubilee Centre needed to be amended and therefore it was necessary to put new protocols in place to include for now, WYS Trading and this has now been completed.

It was amazing to be told that the Late Mary Bushell had left the County a significant legacy with no strings attached. Those that remember Mary fondly, will I am sure be pleased that some of her money will be used to benefit scouting both across the county and at Bradley Wood.

Coming in from a District Executive position gave me knowledge of some of the processes within the County structure but I am indebted to the members of the Executive Committee for giving me support and information when necessary.

I am an eternal optimist, and I am sure that things will get better for scouting, although in many cases it will be different and not necessarily to everybody's liking but the main issue is that we continue to offer the best scouting experience to our young people and leaders. **Leslie Peers**



## Youth Shaped Scouting

Over this difficult year youth shaped scouting in West Yorkshire has been ever growing and in 2020 the County welcomed a new Deputy County Youth Commissioner for Programme to join our County youth team. Louis Wood has taken over from Emily Clough as she moves into her new role as 50% of ACC Network. I would like to take this opportunity to thank Emily for all her hard work in the role, making sure the events of the County are run have young peoples voices in mind. We would like to wish her every best wish for the future, and we look forward to working with you to make sure that Network across the County is Youth Shaped. I'm sure you will also join with me in wishing Louis good luck and in welcoming him into the Youth Commissioner Team.

The past year has been a difficult one for many people in many ways but Scouting and our volunteers and young people have as ever stepped up to the mark, with groups delivering and running so many amazing virtual programs and experiences for our young people. Throughout, the District Youth Commissioners have been on hand to support with youth shaped scouting and I'd like to take this opportunity to thank everyone for everything they have done throughout this pandemic.

I would also like to take this opportunity to say a huge thank you to all our amazing adult leaders and helpers that have made this our challenging year, the best it can be for our young people. They have learnt so many skills for life! For this I personally would like to thank you. Youth Shaped Scouting allows our young people to make decisions to form and



develop their own adventure, integrity, leadership, care, and cooperation in partnership with adults to learn skills for life.

We have all been much awaiting the return of face-to-face events! Unfortunately, due to COVID-19, this has been impossible overall. However, this has not stopped us from delivering and running so many amazing virtual programs for our young people with a truly youth shaped focus, from launching two Activity Inspiration guides onto the County Website (to give leaders ideas of how to do youth shaped scouting in the different levels of lockdown) to live streaming events to you at home, such as County St. George's Day, Virtual BIG Camp, County Gang Show Pre-Party, JamBOOree, ('in conversation with Toby Hammond'. In these events we reached some of the largest audiences to events

ever, due to the amazing reach of virtual scouting. Our youth shaped resources have also since been used across the whole of the UK by other Counties and HQ.

The Youth engagement team have also been working closely with our amazing District Commissioners to make sure that we have youth shaped scouting happening at every level. We have had so many successful recruitment campaigns despite the pandemic. We are well on our way to making sure that every District in our County has a District Youth Commissioner or Youth Team and we are here to support every district with youth shaped scouting. Our team have also been working alongside and supporting Headquarters with their Youth Shaped Scouting work as well.

Our Youth Commissioners and youth team have sat on County Sub Committees and Boards to make sure that all decisions made by the County

have a youth voice, from the Executive Committee, Growth and Development Board, Finance Committee, Protect Board, Top Awards Board, People Board, Adult Awards Board, and the Programme Team to name just a few.

We are of course very excited for the upcoming year and look forward to our scouting family coming together again, face to face (fingers crossed) and in addition some new youth shaped scouting launches coming out from HQ, so keep your eyes peeled for even more information coming out soon.

Our young people are the future of Scouting and that's why it's so important that we guide, support, and give them our time and energy to lead us into the future together.

Toby Hammond  
West Yorkshire Scout Youth  
Commissioner





# How Scouting works...

## **The Purpose of Scouting.**

The purpose of Scouting 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.

## **The Scout Method.**

The Scout Method provides an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, which is guided by adult leadership. In practice the method is best seen when young people, in partnership with adults are: enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibilities for their own actions; working in groups; taking increasing responsibility for others; taking part in activities outdoors; sharing in prayer and worship; making and living out their promise.

West Yorkshire Scouts Trustees have a duty to report on the charity's public benefit in the annual report. We have assessed our aims, objectives and activities and believe we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

## **Royal Charter...**

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further charters granted by King George VI and Queen Elizabeth II. These charters give authority to the

bye-laws of the Association, which are approved by Her Majesty's Privy Council. The bye-laws, in turn, authorise the making of rules for the regulation of the Association's affairs. The rules are laid out in the Policy, Organisation and Rules (POR) of The Scout Association.

West Yorkshire Scouts is an autonomous charity affiliated to The Scout Association, which together with other County, District and Group Charities form the Scout Movement in the United Kingdom.

## **HOW WE OPERATE**

### **Executive Committee...**

The County is managed by the County Executive Committee, the members of which are the Charity Trustees of the County Scout Council which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The County Executive exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- Promoting the development of Scouting in the County;
- Ensuring cooperation between Districts, Groups and other organisations;
- Raising of funds and administration of the County's finance and property;
- The appointments process within the County;
- Appointing any subcommittee that may be required;

- Ensuring sound administration within the County.

The Executive Committee comprises up to 18 members:

- 6 Ex-officio Members (including the officers);
- 4 elected members (including 1 elected youth member) elected annually by the County Scout Council at its AGM;
- 4 appointed members (annually appointed at the AGM);
- up to 4 Co-opted members (annually appointed by the Executive).

The committee meets at least four times each year. An induction process is provided for all new Trustees. Further learning and development opportunities are available.

### **POR...**

The Association has a comprehensive set of policies and rules applicable to the Movement, which are routinely monitored and reviewed by the Association. We are committed to providing the best possible experience for everyone in Scouting, whether they are young people or adult volunteers. To help us achieve this, we work to a number of key policies, through which we can make sure that Scouting continues to develop in a way that is safe, accessible and free from discrimination.

Our key policies include:

- Anti-bullying policy.
- Child protection policy.
- Development policy.
- Equal opportunities policy.
- Religious policy.
- Safety policy.

### **Risk and Internal Control...**

The County has in place systems of internal control that are designed to provide reasonable insurance against material mismanagement or loss. These include 2 signatures for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

### **Volunteers...**

During the year over 3000 adults volunteered their time, energy, skills and commitment to Scouting at Group, District, or County level. Their roles ranged from regularly leading section meetings and organising camps, to helping with administration, training future leaders and attending meetings at every level. Without this contribution of our volunteers, Scouting in West Yorkshire would be unable to offer a wide range of challenging and inspiring activities that help make Scouting the largest co-educational youth movement in the UK today.

### **Our vision for 2023**

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We will be growing more inclusive, shaped by young people and making a bigger impact in our communities.

### **Our goals**

Our plan is to build on the success of the previous plan: to continue to grow, become more inclusive, to be shaped by young people and to make a bigger impact in our communities.



# Early Years Pilot Project - Hedgehogs and Squirrels

West Yorkshire has been proud to be part of the national Early Years Pilot Project with a Hedgehog section at 5th Shipley Scout Group in Airevalley. Despite the challenges that we have faced over the year, we have welcomed 8 families into our group, 7 of these being new to scouting. This has included the recruitment and socially-distanced investiture of two new young people.

As the rest of the scout group met through zoom, the Hedgehogs were too young to participate in this way however it did not stop them scouting! At the start of lockdown, we set weekly challenges that included participation in the national Care for Care Homes initiative and delivered activity programme kits for the families to engage with at a time that suited them. The Hedgehogs particularly like the bug hunts and the positive rock painting that they then hid on their daily walks for others to find! As lockdown progressed, we worked closely with HQ who created more activity kits and ran online sessions that included meeting a zoo keeper and creative story sessions. The Hedgehogs also really enjoyed joining in the virtual county events including the Virtual Big Camp and the JamBOOree!

In August 2020, the national scout council reviewed the evidence collected from the Early Years Pilot Project and decided that they would launch a new section, Squirrels, starting in September 2021. Over the past year, the leadership team at 5th Shipley have worked closely with HQ to shape and develop this providing feedback and experience from the Pilot Project. As a county, we are extremely excited to be able to launch



this exciting new section. For more information or for help on expressing an interest in launching please email Dan Breeze, Assistant County Commissioner for Squirrels at [squirrels@wyscouts.org.uk](mailto:squirrels@wyscouts.org.uk).

Dan Breeze  
Assistant County Commissioner  
Squirrels

# Roll of Honour 2021

Awards issued between 1 January  
2020 and 31 December 2020  
(Updated 10/06/21)

## West Yorkshire

### Silver Wolf

Colin Parker  
David Andrew Gill  
Jennifer Anne Pearson  
Jennifer Fothergill

### Silver Acorn

Colin Richard Robinson  
Keith Hamilton  
Neil Asling  
Pamela Gillian Newman  
Suzanne Jane Ellis

### Bar to the Award for Merit

Alison Nicola Walton  
Ann Lesley Lovatt  
David Francis Wood  
Enid Doris Senior  
Jacqueline Eltoft Lynn  
Mary Brankin  
Michael James Lovatt  
Paula Jane Burnett

### Chief Scout's Commendation for Good Service

Nigel Peter Lumb

## Aire Valley

### Chief Scout's Commendation for Good Service

Alison Jane Spencer  
Daniel James Breeze  
Jodie Leigh Elliott

## Bradford North

### Award for Merit

Elizabeth Anne Lavan  
Rosemary Watson

## Bradford South

### Award for Merit

Richard Michael Binns  
Simon David Pearson

### Chief Scout's Commendation for Good Service

Andrew Michael Walker

## Huddersfield North

### Award for Merit

John Yorke

### Chief Scout's Commendation for Good Service

Adam Paul Morton  
Riza Retnowulan  
Wayne Nuttall

## Huddersfield South West

### Award for Merit

Elaine Walker  
Jennifer Heald  
Kevan Andrew Shuttleworth  
Steven Ruscoe

### Chief Scout's Commendation for Good Service

Andrew Michael Brown  
David Raby  
Glyn David Jones  
Jane Hodgson  
Joanne Horsfall  
Joanne Simone Jones  
John Roger Daker  
Lauren Carter

## **Spen Valley**

### **Award for Merit**

David Charles Hirst

Jonathan Eric Hainsworth

Linda Anne Cantrell

Peter Anthony Burton

### **Chief Scout's Commendation for Good Service**

Duncan Ellis

Helen Sykes

## **Wharfedale**

### **Award for Merit**

Paul Edward Jennings

**#Skills4life**

West Yorkshire  
County Scout Council  
Bradley Wood Scout Campsite  
Shepherds Thorn Lane  
Brighouse  
West Yorkshire  
HD6 3TU

01484 715858  
[www.wyscouts.org.uk](http://www.wyscouts.org.uk)

Charity number : 524829  
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**Charity Registration No. 524829**

**Scout Association Registration No. 166**

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**  
**TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## WEST YORKSHIRE COUNTY SCOUT COUNCIL

### LEGAL AND ADMINISTRATIVE INFORMATION

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Charity no.	524829		
Scout Association no.	166		
Hon. President	K Leadbeater MP (from Sept 2020 onwards)		
Hon. Vice Presidents	B Fishwick M Walker J Fothergill	K McKenzie D Holdsworth P Haigh J Greenwood	P Drake F Milner M Stageman (from Sept 2020 onwards) L Malloy (from Sept 2020 onwards)
Trustees	The trustees who served during the year and to the date of approval were:  <i>Ex officio:</i> L Malloy            until Sept 2020            County Chair L Peers            from Sept 2020            County Chair M Stageman            until May 2020            County Commissioner I Womersley            from May 2020            County Commissioner J Greenwood                       County Treasurer C Fletcher                       County Secretary T Hammond                       County Youth Commissioner  <i>Elected by the AGM:</i> Phil Pearson            from Sept 2020            G Caine B Halligan                       C McNulty            from Sept 2020 H Fishwick            until Sept 2020  <i>Nominated by the County Commissioner:</i> C Booth            until Sept 2020            E Clough S Wakefield            until Sept 2020            V Pearson            until Sept 2020 G Pierce            from Sept 2020            J Reynolds            from Sept 2020 H Fishwick            from Sept 2020  <i>Co-opted:</i> C Watson            until Sept 2020            J Reynolds            until Sept 2020 J Young                       R Hirst            from sept 2020 S Caselton            from Jan 2021            J Booth            from Sept 2020 I Womersley            until May 2020  <i>Right to attend:</i> I Hill                       Regional Commissioner  <i>Invited to attend:</i> V Pearson                       Adult Representative to Council of the Scout Association X Terry                       Youth Representative to Council of the Scout Association		
Principal office	County Office Bradley Wood Scout Campsite Shepherds Thorn Lane Brighouse HD6 3TU		
Auditors	Brosnans Birkby House Birkby Lane Brighouse HD6 4JJ	Bankers	The Cooperative Bank PO Box 250 Delf House Southway Skelmersdale HD1 2AL
Solicitors	C Green Whitaker Firth Solicitors 1 Manor Row Bradford BD1 4PB	Insurance advisors	Unity Insurance Services Lancing Business Park Lancing Sussex BN15 8UG

## WEST YORKSHIRE COUNTY SCOUT COUNCIL

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## **WEST YORKSHIRE COUNTY SCOUT COUNCIL**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees present their report and the financial statements for the year ended 31 March 2021.

West Yorkshire County Scout Council is constituted under the Policy, Organisation and Rules of the Scout Association and is a registered charity established, and with Trustees appointed, in accordance with these Rules.

Administrative details relating to the charity, including Trustees details, can be found at the beginning of this report.

West Yorkshire County Scout Council continued throughout the year to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups and their local communities within its boundaries.

The Trustees have, under section 17(5) of the Charities Act 2011, paid due regard to the guidance issued by the Charity Commission regarding public benefit in deciding what activities to undertake. The charity and its subsidiary undertakings meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship and community development headings.

West Yorkshire Scout County manages and administers Bradley Wood campsite and Green Withens Watersport Centre for the benefit of members and the community.

#### **Structure, governance and management**

The affairs are managed by the County Executive Committee (the Trustees) through a number of sub committees. One Trustee of the Executive should serve on each subcommittee. This year Finance, Risk, Appointments, Green Withens have operated.

The operation of the activity/training centre and campsite situated at Bradley Wood is delegated to the Board of WYS Trading Limited (company registration no. 4639375).

#### **Review of the year**

A full review of the year is published as a separate booklet.

The support of Scouting in the County created a surplus of £163,656 in the charity (2020: deficit of £84,224) after recognising donations and grants to county of £161,257. £156,716 of the surplus is funding still to be spent on specific projects as outlined in note 8.

#### **Governance costs**

The management costs of the charity and its subsidiary undertakings are considered minimal and are not reported separately since the assessment of the costs would be arbitrary. The only direct governance costs of the charity are the audit £3,270 (2020: £3,060) and County administration £nil (2020: £nil).

#### **Reserves**

Reserves are being held to ensure that the level of activity can be maintained for at least two years, without income through a policy to hold 75% of two year's gross expenditure. This has been amended this year due to the impact of covid-19 and the Scout Association suspension of the organisation.

#### **Future operation of the charity and its subsidiary undertakings**

The Trustees are of the opinion that funds are sufficient to continue activities throughout the next year. Although income via membership levy is expected to be still slightly lower, due to the Covid -19 effect, scouting has returned, and numbers are now increasing as Scout Groups have re-commenced face to face scouting.

It is unlikely that we will see a significant income for WYS Trading before Spring 2022. To compensate the business model has been changed to be volunteer led, budgets have been cut and new approaches to income generation are being developed.

#### **Risk management**

The Executive and County team operate within the safety regulations of the Scout Association. The risks to the operation and management of the County have been assessed and kept under review and plans are in place to mitigate or eliminate the effect of potential risks.



**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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**Statement of disclosure to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Approved on behalf of the trustees on 21 September 2021 by

I Womersley  
County Commissioner

## **WEST YORKSHIRE COUNTY SCOUT COUNCIL**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Scout Association Policy, Organisation and Rules. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **WEST YORKSHIRE COUNTY SCOUT COUNCIL**

### **INDEPENDENT AUDITORS' REPORT**

#### **TO THE MEMBERS OF WEST YORKSHIRE COUNTY SCOUT COUNCIL**

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##### **Opinion**

We have audited the group financial statements of West Yorkshire County Scout Council and its subsidiaries for the year ended 31 March 2021, which comprise the Group and Parent Company Statement of Financial Activities, Group and Parent Company Balance Sheets and related notes including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS102 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity and group's affairs as at 31 March 2021 and of the group's incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with United Kingdom accounting standards, including FRS102; and
- have been properly prepared in accordance with the Charities Act 2011.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Section 145 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

##### **Emphasis of Matter – Going concern**

We draw attention to Note 15 to the financial statements which describes uncertainties resulting from Covid-19, in particular affecting the trading subsidiary company. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **WEST YORKSHIRE COUNTY SCOUT COUNCIL**

### **INDEPENDENT AUDITORS' REPORT**

#### **TO THE MEMBERS OF WEST YORKSHIRE COUNTY SCOUT COUNCIL**

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##### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient and adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

##### **Responsibilities of trustees**

As is explained more fully in the Trustees' Responsibilities Statement on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.



**Laura Brain FCA (Senior Statutory Auditor)  
for and on behalf of Brosnans Limited  
Chartered Accountants & Statutory Auditors**

21 September 2021

Birkby House  
Birkby Lane  
Brighouse  
HD6 4JJ



**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2021**

<b>Income and endowments from:</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Donations and grants (note 2)	134,822	80,500	215,322	1,227
	134,822	80,500	215,322	1,227
<b>Charitable activities</b>				
Activities and events	9,446	-	9,446	28,295
International trips	-	-	-	130,818
Jamboree	40,397	-	40,397	297,999
Equipment sales	-	-	-	1,002
Training courses, D of E, Canoe courses	2,813	-	2,813	6,605
Green Withens - Watersports Centre	(50)	-	(50)	20,720
	52,606	-	52,606	485,439
<b>Other trading activities</b>				
Membership subscriptions	282,440	-	282,440	264,018
Less: Payable to H Q	(226,490)	-	(226,490)	(216,975)
Net membership subscriptions retained	55,950	-	55,950	47,043
Trading subsidiary income	6,782	-	6,782	274,058
	62,732	-	62,732	321,101
<b>Investments (note 2)</b>	250	-	250	238
<b>Total</b>	<b>250,410</b>	<b>80,500</b>	<b>330,910</b>	<b>808,005</b>
<b>Expenditure on:</b>				
<b>Raising funds</b>				
Trading subsidiary wages	60,137	-	60,137	99,264
Trading subsidiary depreciation	4,803	-	4,803	6,016
Other trading subsidiary costs	44,872	-	44,872	165,270
	109,812	-	109,812	270,550
<b>Charitable activities</b>				
Grants & donations (note 3)	-	-	-	-
Training	607	-	607	20,817
Activities and events	10,432	3,000	13,432	38,483
International trips	-	-	-	115,353
Big Camp	38,041	-	38,041	9,134
Jamboree	1,990	-	1,990	296,696
Green Withens - Watersports Centre	8,702	2,000	10,702	23,123
Equipment	8,678	-	8,678	7,950
Stationery, postage & office expenses	6,644	-	6,644	13,068
Insurance	7,404	-	7,404	6,556
Depreciation	4,786	10,720	15,506	12,816
Governance	3,330	-	3,330	3,030
	90,614	15,720	106,334	547,026
<b>Total</b>	<b>200,426</b>	<b>15,720</b>	<b>216,146</b>	<b>817,576</b>
<b>Net income/(expenditure)</b>	<b>49,985</b>	<b>64,780</b>	<b>114,765</b>	<b>(9,571)</b>
Transfers between funds	-	-	-	-
Taxation	-	-	-	-
<b>Net movement in funds</b>	<b>49,985</b>	<b>64,780</b>	<b>114,765</b>	<b>(9,571)</b>
<b>Total funds brought forward</b>	<b>324,675</b>	<b>129,956</b>	<b>454,631</b>	<b>464,202</b>
<b>Total funds carried forward</b>	<b>374,660</b>	<b>194,736</b>	<b>569,396</b>	<b>454,631</b>

The fund analysis for the year ended 31 March 2020 is detailed in note 16.

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**CHARITY STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2021**

<b><u>Income and endowments from:</u></b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Donations and grants	80,757	80,500	161,257	1,227
	80,757	80,500	161,257	1,227
<b>Charitable activities</b>				
Activities and events	9,446	-	9,446	28,295
Jamboree	-	-	-	297,999
International trips	40,397	-	40,397	130,818
Equipment sales	-	-	-	1,002
Training courses, D of E, Canoe courses	2,813	-	2,813	6,605
Green Withens - Watersports Centre	(50)	-	(50)	20,720
	52,606	-	52,606	485,439
<b>Other trading activities</b>				
Membership subscriptions	282,440	-	282,440	264,018
Less: Payable to H Q	(226,490)	-	(226,490)	(216,975)
	55,950	-	55,950	47,043
<b>Investments</b> (note 2)	176	-	176	161
<b>Total</b>	<b>189,489</b>	<b>80,500</b>	<b>269,989</b>	<b>533,870</b>
<b><u>Expenditure on:</u></b>				
<b>Charitable activities</b>				
Grants & donations (note 3)	-	-	-	8,830
Training	607	-	607	20,817
Activities and events	10,432	3,000	13,432	49,854
Jamboree	-	-	-	296,696
International trips	38,041	-	38,041	115,353
Big Camp	1,990	-	1,990	10,000
Green Withens - Watersports Centre	8,702	2,000	10,702	23,123
Equipment	8,678	-	8,678	7,950
Stationery, postage & office expenses	6,644	-	6,644	13,069
Insurance	7,404	-	7,404	6,556
Bad debt provision - trading subsidiary loan	-	-	-	50,000
Depreciation	4,786	10,720	15,506	12,816
Governance	3,330	-	3,330	3,030
<b>Total</b>	<b>90,614</b>	<b>15,720</b>	<b>106,334</b>	<b>618,094</b>
<b>Net income/(expenditure)</b>	<b>98,876</b>	<b>64,780</b>	<b>163,656</b>	<b>(84,224)</b>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<b>98,876</b>	<b>64,780</b>	<b>163,656</b>	<b>(84,224)</b>
<b>Total funds brought forward</b>	<b>272,794</b>	<b>129,956</b>	<b>402,750</b>	<b>486,974</b>
<b>Total funds carried forward</b>	<b>371,670</b>	<b>194,736</b>	<b>566,406</b>	<b>402,750</b>

The fund analysis for the year ended 31 March 2020 is detailed in note 17.

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**CONSOLIDATED BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Tangible assets</b>					
Leasehold buildings & fixtures	<b>4</b>		130,546		150,855
<b>Current assets</b>					
Stock		21,796		27,595	
Debtors	<b>6</b>	12,148		76,380	
Cash at bank and in hand		461,234		454,422	
		<u>495,178</u>		<u>558,397</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	<b>7</b>	(56,328)		(254,621)	
<b>Total current assets</b>			438,850		303,776
<b>Total net assets</b>			<u>569,396</u>		<u>454,631</u>
<b>The funds of the charity:</b>	<b>8</b>				
<b><u>Restricted funds</u></b>					
Development Fund (in fixed assets)		118,677		129,397	
Fell Bursary		559		559	
Grand Lodge fund for Bradley Wood storage building		74,500		-	
Royal St George for The Hub		1,000		-	
		<u>194,736</u>		<u>129,956</u>	
<b><u>Unrestricted funds</u></b>					
<b>General fund</b>			374,660		324,675
<b>Total charity funds</b>			<u>569,396</u>		<u>454,631</u>

Approved by the Executive Committee on 22 July 2021

I Womersley  
County Commissioner

J Greenwood  
Treasurer

# WEST YORKSHIRE COUNTY SCOUT COUNCIL

## CHARITY BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Tangible assets</b>					
Leasehold buildings & fixtures	4		124,057		139,563
Investment WYS Trading Ltd	5		48,217		48,217
			<hr/>		<hr/>
			172,274		187,780
<b>Current assets</b>					
Debtors	6	7,419		65,526	
Cash at bank and in hand		433,045		371,142	
		<hr/>		<hr/>	
		440,464		436,668	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	7	(46,332)		(221,698)	
		<hr/>		<hr/>	
<b>Total current assets</b>			394,132		214,970
			<hr/>		<hr/>
<b>Total net assets</b>			566,406		402,750
			<hr/>		<hr/>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>					
Development Fund (in fixed assets)		118,677		129,397	
Fell Bursary		559		559	
Grand Lodge fund for Bradley Wood storage building		74,500		-	
Royal St George for The Hub		1,000		-	
		<hr/>		<hr/>	
			194,736		129,956
<b>Unrestricted funds</b>					
<b>General fund</b>			371,670		272,794
			<hr/>		<hr/>
<b>Total charity funds</b>			566,406		402,750
			<hr/>		<hr/>

Approved by the Executive Committee on 22 July 2021

I Womersley  
County Commissioner

J Greenwood  
Treasurer



# WEST YORKSHIRE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **1 Accounting policies**

#### **1.1 Basis of preparation of the accounts**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019), the Financial Reporting Standard, the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

#### **1.2 Income**

These are included (net of VAT where applicable) in the statement of financial activities when:

- the charity becomes entitled to the resources;
- the trustees consider it more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the statement of financial activities net of any amount paid out. This is because these subscriptions are just held as agent before being paid out to head quarters.

Grants and donations are included when the charity is more likely than not to receive entitlement to the resources.

Income from tax reclaims are included at the same time as the claim is made. Claims are made in a timely fashion from when the gift is received.

The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Investment income is included in the accounts when receivable.

#### **1.3 Expenditure and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Costs of generating funds comprise costs associated with attracting voluntary income. Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs include costs of preparing and examining the statutory accounts, the cost of county administration and the cost of any legal advice to trustees on governance and constitutional

#### **1.4 Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The cost of additions below £2,000 and of items with a useful economic life of less than a year are not capitalised. Training, camping equipment and computers are now written off on acquisition.

Depreciation is charged on a straight-line basis:

- Buildings over the term of the lease (30 years)
- Internal fixtures and fittings at 15% per annum
- Plant and machinery at 25% per annum
- Office equipment at 25% per annum

#### **1.5 Stocks**

These are valued at the lower of cost or realisable value. Training resources are not valued.

#### **1.6 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**2 Group income**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>(i) Donations and grants</b>				
Canoe Centre grants/sponsorship	-	3,000	3,000	-
Green Withens grants and donations	15,384	2,000	17,384	-
Grand Lodge	-	74,500	74,500	-
Legacy	56,323	-	56,323	-
Miscellaneous	9,050	1,000	10,050	1,227
Government/council covid support for WYS	54,065	-	54,065	-
	<u>134,822</u>	<u>80,500</u>	<u>215,322</u>	<u>1,227</u>
<b>(ii) Investments</b>				
Bank interest	250	-	250	238
	<u>250</u>	<u>-</u>	<u>250</u>	<u>238</u>

**3 Group expenditure**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Donations and grants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Charity expenditure</b>				
<b>Donations and grants</b>				
Donation to WYS Trading	-	-	-	8,830
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,830</u>

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**4 Tangible fixed assets**

<b>Group</b>	<b>Jubilee Centre £</b>	<b>Furnishings, plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2020	321,612	145,090	466,702
Additions	-	-	-
Disposals	-	-	-
<b>At 31 March 2021</b>	<b>321,612</b>	<b>145,090</b>	<b>466,702</b>
<b>Depreciation</b>			
At 1 April 2020	192,215	123,632	315,847
Charge for the year	10,720	9,589	20,309
Disposals	-	-	-
<b>At 31 March 2021</b>	<b>202,935</b>	<b>133,221</b>	<b>336,156</b>
<b>Net book value At 31 March 2021</b>	<b>118,677</b>	<b>11,869</b>	<b>130,546</b>
At 31 March 2020	129,397	21,458	150,855

  

<b>Charity</b>	<b>Jubilee Centre £</b>	<b>Furnishings, plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2020	321,612	81,417	403,029
Additions	-	-	-
<b>At 31 March 2021</b>	<b>321,612</b>	<b>81,417</b>	<b>403,029</b>
<b>Depreciation</b>			
At 1 April 2020	192,215	71,251	263,466
Charge for the year	10,720	4,786	15,506
<b>At 31 March 2021</b>	<b>202,935</b>	<b>76,037</b>	<b>278,972</b>
<b>Net book value At 31 March 2021</b>	<b>118,677</b>	<b>5,380</b>	<b>124,057</b>
At 31 March 2020	129,397	10,166	139,563

The are additional buildings, facilities and equipment owned by the charity but not included above as these were written off in the past and no detailed record retained.

# WEST YORKSHIRE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

### 5 Fixed asset investments

#### Charity

WYS Trading Limited (100% controlled subsidiary)

	2021 £	2020 £
Loan	98,217	98,217
Bad debt provision	(50,000)	(50,000)
	<u>48,217</u>	<u>48,217</u>

The charity have agreed not to seek repayment of their loan to WYS Trading Limited, to the extent that this would leave WYS unable to settle its third party debts. A bad debt provision of £50,000 has currently been made in view of the Covid-19 impact on the Bradley Wood centre.

In the year to 31 March 2021 WYS Trading Limited produced the following results:

	2021 £	2020 £
Turnover	6,856	285,907
Covid support	54,065	-
Direct costs	(9,939)	(74,645)
Gross profit	50,982	211,262
Overheads	(99,873)	(195,905)
Net (loss)/profit	(48,891)	24,652
Charitable donation to County	-	-
Taxation	-	-
Retained profit for year	(48,891)	24,652
Reserves carried forward	(47,012)	1,879

The loss for the year is after charging repair costs (after County grants) at Bradley Wood in the order of £4,177 (2020: £14,583) and insurance premiums of £9,472 (2020: £9,406).

WYS Trading Limited is a wholly controlled subsidiary of West Yorkshire County Scout Council, with the Directors appointed to act as the member on behalf of the Executive Committee.

### 6 Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade debtors	-	5,193	-	-
Prepayments and accrued income	12,148	71,187	7,419	65,526
	<u>12,148</u>	<u>76,380</u>	<u>7,419</u>	<u>65,526</u>

### 7 Creditors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	7,942	28,433	-	-
Amounts owed to group and associated undertakings	-	-	-	-
Accruals and deferred income	48,332	225,841	46,332	221,698
Taxation & Social Security	54	347	-	-
	<u>56,328</u>	<u>254,621</u>	<u>46,332</u>	<u>221,698</u>

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**8 Group movements on funds**

		<b>Balance at 1 April 2020 £</b>	<b>Income</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>					
General fund		324,675	169,753	(200,426)	294,003
<i>Designated funds:-</i>					
Sovereign for Bradley Wood storage building		-	5,000	-	5,000
Lloyds Foundation for WYS Global		-	1,000	-	1,000
RSA funding for pool renovation		-	2,000	-	2,000
Hardship fund		-	1,000	-	1,000
Green Withens covid funding		-	15,334	-	15,334
Bushell legacy for Bushell Shelters		-	56,323	-	56,323
<b>Total unrestricted funds</b>		<b>324,675</b>	<b>250,410</b>	<b>(200,426)</b>	<b>374,660</b>
<b>Restricted funds</b>					
Development fund (in fixed assets)	(a)	129,397	-	(10,720)	118,677
Fell bursary	(b)	559	-	-	559
Green Withens eco grant	(c)	-	2,000	(2,000)	-
Grand Lodge fund for Bradley Wood storage building	(d)	-	74,500	-	74,500
Canoe equipment	(e)	-	3,000	(3,000)	-
Royal St George for The Hub	(f)	-	1,000	-	1,000
<b>Total restricted funds</b>		<b>129,956</b>	<b>80,500</b>	<b>(15,720)</b>	<b>194,736</b>
<b>Total group funds</b>		<b>454,631</b>	<b>330,910</b>	<b>(216,146)</b>	<b>569,396</b>

- (a) The Development Fund represents grants and donations towards the cost of the Jubilee Centre at Bradley Wood. This is the net book value of the building.
- (b) Represents funds donated to aid young person overseas expeditions.
- (c) The eco grant was spent on eco equipment at Green Withens during the year.
- (d) Represents funds donated by The Grand Lodge of Mark Master Masons Fund of Benevolence towards the construction of a storage building at Bradley Wood.
- (e) The canoe funding was spent on buoyancy aids during the year.
- (f) Represents funding from the Royal Society of St George Charitable trust for The Hub.

**9 Division of group net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
Tangible fixed assets	11,869	118,677	130,546
Stock	21,796	-	21,796
Debtors	12,148	-	12,148
Cash at bank and in hand	385,175	76,059	461,234
Creditors	(56,328)	-	(56,328)
	<b>374,660</b>	<b>194,736</b>	<b>569,396</b>

The loan from the charity to WYS Trading Limited of £98,217 (2020: £98,217) shown within investments represents cash and stocks to fund development in the Jubilee Centre, carry out major repairs and to provide working capital for the operation of the whole of Bradley Wood, the management of which is subcontracted to WYS Trading Limited. No interest is charged on the loan, but the distributable taxable profits after payment of all operating costs relating to Bradley Wood, are donated back to the County.

**10 Staff costs**

No wages are paid directly by the County. A contribution of £nil (2020: £nil) is made to WYS Trading Limited for administrative work undertaken by them on behalf of the County.

No employee was paid at a rate in excess of £60,000 per annum.

**11 Trustees expenses - charity**

The members of the Executive Committee are not remunerated, but did receive reimbursement of expenses in connection with other responsibilities in the County amounting to £165 (2020: £2,545).

**12 Auditor's remuneration**

Remuneration for the audit, including fees paid for accountancy and payroll services to the auditor, is £6,741, (2020: £7,363).

**13 Lease commitments - charity**

Bradley Wood

Lease of 40 years from 1 January 1992 at a rent of £1 per annum (if demanded). Lease updates are in progress which will extend the lease term by a further 25 years.

To date no rent has been demanded.

**14 Related parties**

Other than expenses directly reimbursed to members of the Executive as disclosed above, transactions may have taken place with other bodies within the Scout Movement of which members of the Executive are also trustees. No specific disclosure of these is made since no individual member is in a position of having control of any of the bodies or in receipt of any personal benefit.

A wholly controlled trading subsidiary, WYS Trading Ltd manages Bradley Wood on behalf of the County. Accommodation/room hire charges of £862 (2020: £12,237) were paid to this company in addition to the contribution for administrative support of £nil (2020: £nil).

**15 Going concern and post balance sheet events**

The Trustees are of the opinion that funds are sufficient to continue activities for 12 months from the approval date, and hence the accounts have been prepared on a going concern basis. Income via membership levy is expected to be higher this year as scouting has now returned. Detailed budgets have been set to control expenditure and will be closely monitored as per ongoing governance.

As set out in note 5, the charity have agreed not to seek repayment of their loan to WYS Trading Limited (the trading subsidiary company), to the extent that this would leave WYS Trading Limited unable to settle its third party debts. This support has been budgeted for as part of the going concern assessment made by the charity's trustees.

It is unlikely that we will see a significant income for WYS Trading Limited (the trading subsidiary company - see note 5 for information) before Spring 2022, as the activity centre was closed for several months as a result of Covid-19 restrictions, however bookings are now returning. The business model has been changed to be more volunteer led, budgets have been cut and new approaches to income generation are being developed.

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**16 Consolidated statement of financial activities for year ended 31 March 2020**

<b><u>Income and endowments from:</u></b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations and grants (note 2)	1,227	-	1,227
	1,227	-	1,227
<b>Charitable activities</b>			
Activities	28,295	-	28,295
International trips	130,818	-	130,818
Jamboree	297,999	-	297,999
Equipment sales	1,002	-	1,002
Training courses, D of E, Canoe courses	6,605	-	6,605
Green Withens - Watersports Centre	20,720	-	20,720
	485,439	-	485,439
<b>Other trading activities</b>			
Membership subscriptions	264,018	-	264,018
Less: Payable to H Q	(216,975)	-	(216,975)
Net membership subscriptions retained	47,043	-	47,043
Trading subsidiary income	274,058	-	274,058
	321,101	-	321,101
<b>Investments</b> (note 2)	238	-	238
<b>Total</b>	<b>808,005</b>	<b>-</b>	<b>808,005</b>
<b><u>Expenditure on:</u></b>			
<b>Raising funds</b>			
Trading subsidiary wages	99,264	-	99,264
Trading subsidiary depreciation	6,016	-	6,016
Other trading subsidiary costs	165,270	-	165,270
	270,550	-	270,550
<b>Charitable activities</b>			
Training	20,817	-	20,817
Activities and events	38,483	-	38,483
International trips	115,353	-	115,353
Big Camp	9,134	-	9,134
Jamboree	296,696	-	296,696
Green Withens - Watersports Centre	23,123	-	23,123
Equipment	7,950	-	7,950
Stationery, postage & office expenses	13,068	-	13,068
Insurance	6,556	-	6,556
Depreciation	2,096	10,720	12,816
Governance	3,030	-	3,030
	536,306	10,720	547,026
<b>Total</b>	<b>806,856</b>	<b>10,720</b>	<b>817,576</b>
<b>Net income/(expenditure)</b>	<b>1,149</b>	<b>(10,720)</b>	<b>(9,571)</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>1,149</b>	<b>(10,720)</b>	<b>(9,571)</b>
<b>Total funds brought forward</b>	<b>323,526</b>	<b>140,676</b>	<b>464,202</b>
<b>Total funds carried forward</b>	<b>324,675</b>	<b>129,956</b>	<b>454,631</b>



**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**17 Statement of financial activities for year ended 31 March 2020**

<b><u>Income and endowments from:</u></b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations and grants (note 2)	1,227	-	1,227
WYS Trading Limited - donation	-	-	-
	<b>1,227</b>	<b>-</b>	<b>1,227</b>
<b>Charitable activities</b>			
Activities	28,295	-	28,295
Gang Show	-	-	-
Jamboree	297,999	-	297,999
International trips	130,818	-	130,818
Equipment sales	1,002	-	1,002
Training courses, D of E, Canoe courses	6,605	-	6,605
Green Withens - Watersports Centre	20,720	-	20,720
	<b>485,439</b>	<b>-</b>	<b>485,439</b>
<b>Other trading activities</b>			
Membership subscriptions	264,018	-	264,018
Less: Payable to H Q	(216,975)	-	(216,975)
	<b>47,043</b>	<b>-</b>	<b>47,043</b>
<b>Investments (note 2)</b>	<b>161</b>	<b>-</b>	<b>161</b>
<b>Total</b>	<b>533,870</b>	<b>-</b>	<b>533,870</b>
<b><u>Expenditure on:</u></b>			
<b>Charitable activities</b>			
Grants & donations (note 3)	8,830	-	8,830
Training	20,817	-	20,817
Activities	49,854	-	49,854
Gang Show	-	-	-
Jamboree	296,696	-	296,696
International trips	115,353	-	115,353
Big Camp	10,000	-	10,000
Green Withens - Watersports Centre	23,123	-	23,123
Equipment	7,950	-	7,950
Stationery, postage & office expenses	13,069	-	13,069
Bad debt provision - trading subsidiary loan	50,000	-	50,000
Insurance	6,556	-	6,556
Depreciation	2,096	10,720	12,816
Governance	3,030	-	3,030
	<b>607,374</b>	<b>10,720</b>	<b>618,094</b>
<b>Total</b>	<b>607,374</b>	<b>10,720</b>	<b>618,094</b>
<b>Net income/(expenditure)</b>	<b>(73,504)</b>	<b>(10,720)</b>	<b>(84,224)</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>(73,504)</b>	<b>(10,720)</b>	<b>(84,224)</b>
<b>Total funds brought forward</b>	<b>346,298</b>	<b>140,676</b>	<b>486,974</b>
<b>Total funds carried forward</b>	<b>272,794</b>	<b>129,956</b>	<b>402,750</b>