



Annual Report & Accounts 2019

Central Yorkshire



Contents

County Commissioner's Report	Page 3 to 7
Legal & Administrative Details	Page 8
Report of the Trustees	Page 9 to 14
Statement of Financial Activities	Page 15
Balance Sheet	Page 16
Statement of Cashflows	Page 17
Notes to the Accounts	Pages 18 to 26
Independent Examiner Report	Pages 27 and 28

County Commissioner's Report

Scouting is entirely dependent upon volunteers and here in Central Yorkshire I continue to be amazed and very grateful for the dedication, hard work, inspiration and time given by our wonderful 2,351 Leaders, Supporters and Managers. Without you Scouting in Central Yorkshire wouldn't happen and together as a team you provide inspirational programme and Skills for Life to 7,262 youth members. On their behalf I thank you for everything you do. You are a very special group of people who should feel very proud of your achievements.

Nationally our Skills for Life strategy continues to drive the direction and actions that we take as a County. We continue to focus on becoming more inclusive, having a bigger impact in our communities, being shaped by young people and offering Scouting to more young people. We contribute to the national work being done and drive local initiatives to provide you with the support you need around Perception, Programme and People.

As a County our only purpose is to support you in delivering Scouting every night of the week at our 107 Groups and 394 sections that exist in almost every community. We hope that we are doing an OK job, but we always want to hear your feedback and suggestions about things we might do to support you even further.

So, let's reflect in the remainder of this report on some of those amazing achievements during our 2018/19 Scouting year:



Enhancing Programme Opportunities:

Programme is at the heart of Scouting and during the year we have been pleased to boost our team to support Programme delivery with the appointment of James Nehaul as DCC Programme along with Susannah Baker, Lewis Simpson and Jack Moore as sectional ACC's. During the year we saw events for all sections with a Silly Chilly Camp, visit to Gilwell 24, Cub and Beaver fun days, our first dedicated Total Warrior event and a range of other programme options designed to supplement your local programme.

Our activities team continue to ensure that we have many leaders able to deliver adventurous activities and continue to run amazing caving, climbing and water sports opportunities for young people.

Our Nights away advisers ensure that leaders are equipped to provide an outstanding number of nights away opportunities every year.

In addition to providing events it is also important that we support you with environments in which you can deliver great Scouting and I am really pleased to report that both Aldwark and Bramhope continue to perform really well. Both sites are well booked, improving their facilities and developing their on-site activities.

Good programme enthuses young people and supports them to achieve their top awards. In April we were very proud to see 20 Queens Scouts celebrate their achievements at Windsor Castle and of course also want to congratulate our other top awards achievers. During the year you supported no fewer than 1,292 top awards across all sections.



Ensuring all adults have access to the right support

For you to support young people we know that we have to offer you the best possible 'adult journey' in Scouting, be it your induction, review, training or simply occasional advice and support. Our training team continued to offer more opportunities for training and particularly support to maintain those key ongoing requirements of Safety, Safeguarding and First Aid. The North East region has a clear programme of training for the manager and supporter modules.

As a County we used the inclusivity RAG tool to understand our current position and develop some actions to further improve our adult journey in the County.

Supporting all young people in Scouting is fundamental to our values but something we also know can be a challenge and concern for some volunteers. I am delighted that we have appointed Jeni Burrell as our County Adviser for inclusion and special needs, Jeni is developing a team and material to support all leaders.

Recognising the incredible service of our leaders is so important and during the year we were delighted to see Jennifer Varley and Brain Beardsley awarded the Silver Wolf; Barbara Parsons, Julie Hull and Izzy Bee the Bar to the Silver Acorn; David Grindrod and Andy Gamble the Silver Acorn and another 43 awards for Good Service. Our thanks and congratulations to all of them.

Ensuring appropriate communications

I frequently reflect that this is one of the hardest areas for us to provide what you need. During the year we have launched a new and vastly improved website to provide access to a range of information and support. The newsletter and use of targeted emails continues to receive good feedback and our media team are doing a great job communicating our adventures to a wide audience. We hope we are reaching you with the information you need when you need it.

Providing young people the opportunity to shape their Scouting

Our drive and ambition to involve more young people in the leadership and management of our County continues. We were pleased to appoint Mathew Milner as our New County Youth Commissioner supported by Taylor Scaife and Sophie Head as deputies. At our AGM last year, we were delighted to see both Joe Fletcher and Adam Turner elected to the County Executive. I am absolutely convinced that we will deliver the very best opportunities to young people through leadership teams that include a balance of all generations.

In July of last year we were so pleased to see all of those who participated in our first ever Youth Commissioners challenge recognised by a very special visit from our Chief Scout Bear Grylls - a day that will be remembered for many years.

Our annual award event continues to be designed and delivered by our Youth Commissioners and Youth team. Once again last September at New

they delivered a special evening to recognise the achievements of over 220 top achievers including the introduction of the Above and Beyond awards.

We were privileged and proud to be joined at the Windsor day of celebration by Chloe and Grace. Two very special Scouts who were awarded Meritorious Conduct awards by the Chief Scout. These awards recognise members who display exceptional courage, endurance, initiative, or devotion to duty.

Enabling Scouting to happen in all communities

Central Yorkshire has now grown for an amazing 14 consecutive years and last year we saw our youth membership grow by a further 142 young people. It is brilliant that you all support so many young people to benefit from the opportunity of Scouting and work so hard to offer Skills for Life to all those who want to join us.

In the last quarter of 2018 we were so excited to see the funding from The Pears Foundation starting to be used with the recruitment of Joanne Hennessey as our Project Coordinator supported by 6 development team assistants. Joanne and the team are supporting us to reach every community in Central Yorkshire and will deliver a step change to Scouting in our County over the next two years.

This project is a very special and unique opportunity for the County that needs our full support and careful consideration to ensure it will be sustainable and deliver long term opportunities for young people in the County.

Our support as a County for all young people continues to be exceptional as we provide opportunities for groups of young people, who find access to Scouting difficult, to experience the adventure and friendship of Scouting for the first time. Each initiative is very special, always leads to some requests to join and does so much to promote our communities understanding of Scouting and makes a true difference to young lives.

We were delighted in September to

welcome Jane Dowson as our new County President.

Jane is an untiring advocate of ensuring that brilliant support, opportunities and services exist for all young people and will support us in ensuring we are truly open to all.

Central Yorkshire Scouts is in a great place, delivering against our ambitions and most importantly delivering life changing opportunities to ever more young people. I thank each and every one of you for everything you do.

As I move on to a different role in Scouting this will of course be my last annual report. It has been a massive privilege and honour to lead the County and I know that the next County Commissioner will have your full and amazing support to continue changing young lives by delivering brilliant Scouting in the County.

I very much look forward to watching the continued success of a very special County and to joining you all at what I know will be an exceptional Challenge20.

Ian Hill
County Commissioner

Legal & Administrative Details

Registered Charity Number 524828

Trustees:

Ex Officio

G R Noble	County Chair
S I Jolley	County Treasurer
C V Harman	County Secretary
I W Hill	County Commissioner
M R Milner	County Youth Commissioner

Elected by the Council

J Fletcher
J Bliss
J L Burrell
E Fairfax
B Graham
A Naylor
R Turner
A A Turner

Nominated by the County Commissioner

R J Hazle
J Smallwood
A P Gallivan

Co-opted

J M Bradshaw
M Naylor

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

Report of the Trustees

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2019.

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 recovery proposal put forward by the volunteers at Aldwark has proved a success. The centre has seen an increase in the number of crew taking

to the water and this has resulted in an upturn in the number of visitors.

As well as water based opportunities, the centre is looking to further increase the number of land-based activities being offered.

At Bramhope with the appointment of our Campsite Manager we have enjoyed an increase in users at the site, particularly with young people working toward the Duke of Edinburgh award. We have seen a renewed enthusiasm from the Service Crew members, but new volunteers always welcome both for this team and as site wardens.

Our work in conjunction with Headquarters and the Pears Foundation is producing results. New groups have started in SLAM and North Leeds. As at the year end we were awaiting news of further openings of new groups in Middleton, Little London, Harehills and Wakefield!

Plans for future periods

At Bramhope the County are seeking grants to further widen the range of activities offered, in the past year we have been able to provide a low ropes course thanks to a grant from the National Lottery. At both Bramhope and Aldwarke there is an urgent need to improve the toilet facilities and our Fundraising Committee is actively seeking grants towards these projects.

Financial review

The accounts show the diversity of activities provided by the County during the past year with turnover of £412k down by £43k on the previous year. The majority of this decrease was due to the Challenge17 event being included in the previous year figures and higher levels of income at Aldwarke, Bramhope and for County events in the present year. Consequently, there was a lower level of charitable expenditure incurred in delivering this reduced level of activities. During the year Aldwarke has had both a strong operational and financial performance with total income of £60k and through careful control of expenditure has generated a surplus of £25k providing sufficient to cover the £10k cost of replacing the Mill heating boiler.

Income at Bramhope has also increased over the levels of the previous year to £94k and in addition to general operating costs further expenditure has been incurred addressing a number of maintenance issues with overall expenditure amounting to £104k giving rise to a modest net loss. The overall surplus for the year grown when compared to previous years to £27k.



Over the last year capital expenditure has been incurred on the development of the low ropes course at Bramhope amounting to £13k and the replacement of the Mill boilers at Aldwark at a cost of £10k and these costs have been added to fixed assets, with the balance of the movement in the value of the fixed assets due to the depreciation charge for the year. Cash balances have increased significantly to £275k as a result of the advance payments received from members of the Jamboree contingent and also there being fewer unpresented cheques outstanding at the year end as a result of the County now making payments by bank transfer. Net current assets have increased by £30k and now stand at £200k.

As at 31st March 2019 total funds stood at £763k. Fixed assets amounted to £563k of this amount, £75k relates to designated reserves and the balance of £125k free and unrestricted reserves. There were no restricted fund balances at the year end.

Investment powers and policy

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

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in free reserves (unrestricted funds that are not invested in fixed assets) of between six and twelve months normal running costs – circa £75k to £150k. The County held free reserves against this of £124k at the end of the financial year. The Reserves Policy is reviewed on an annual basis.

Structure, Governance and Management

Governing Document

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

Appointment of trustees

The trustees of Central Yorkshire County Scout Council are members of the County Executive Committee which comprises ex-officio members, members elected by the Council and members nominated by the County Commissioner at the Annual General Meeting, along with co-opted members. The County Chair, the County Treasurer, the County Secretary, the County Commissioner, the County Youth Commissioner and the County Scout Network Commissioner are ex-officio members. The constitution allows for eight members of the Council to be elected to the County Executive Committee, the County Commissioner nominating

up to eight people but not exceeding the number of elected members. Further members are able to be co-opted by the Executive as required, but not exceeding eight in number.

Trustee induction and training

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

Organisation

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

There are six sub-committees at present:

- the Appointments Advisory Committee is responsible for the appointment and review of County adult appointments;
- the Aldwark Water Activity Centre Management Committee is responsible for the management, development and running of the centre;
- the Bramhope Campsite Steering Group is responsible for coordinating the management, development and operation of the site;
- the Finance and General Purposes Committee is responsible for advising and making recommendations to the County Executive Committee on financial and related matters;
- the Fundraising Committee was formed during the year to oversee the fundraising strategy of County to progress further development of our facilities and growth in membership.
- the Risk Management Committee is responsible for the management of risks within Central Yorkshire to reduce the impact of incidents and ensure smooth operation of scouting services within the County.

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.

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.

Mr G R Noble
County Chair
1st July 2019



Statement of Financial Activities

Statement of Financial Activities For the year ended 31st March 2019

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
	Note				
Income from:					
Donations	2	140,586	10,000	150,586	88,268
Other trading activities	3	8,472	-	8,472	9,927
Investment income	4	754	-	754	645
Charitable activities	5	252,171	-	252,171	356,509
Total income		401,983	10,000	411,983	455,349
Expenditure on:					
Raising funds	3	4,008	-	4,008	6,009
Charitable activities	6	380,786	-	380,786	448,168
Total expenditure		384,795	-	384,795	454,177
Net income / (expenditure)					
		17,189	10,000	27,189	1,172
Transfers between funds					
		10,000	- 10,000	-	-
Net movement in funds					
		27,189	-	27,189	1,172
Total funds at 1 April 2018					
		735,778	-	735,778	734,605
Total funds at 31 March 2019					
		762,966	-	762,966	735,778

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

The notes on pages 18 to 26 form part of these accounts

Balance Sheet

Balance Sheet as at 31st March 2019

	Note	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	10		563,274		564,993
Current assets					
Stocks	11	7,933		9,214	
Debtors	12	26,387		33,032	
Cash at bank and in hand		274,734		159,088	
Total current assets		<u>309,055</u>		<u>201,334</u>	
Creditors amounts falling due within one year	13	(109,363)		(30,549)	
Net current assets			199,692		170,785
Net assets			<u><u>762,966</u></u>		<u><u>735,778</u></u>
Funds					
Unrestricted funds	14		762,966		735,778
Restricted income funds	14		-		-
Total funds	15		<u><u>762,966</u></u>		<u><u>735,778</u></u>

Signed on behalf of all the trustees on 1st July 2019 by:

Mr G R Noble, County Chairman S R Noble

Mr S I Jolley, County Treasurer S I Jolley

Statement of Cashflows

Statement of Cashflows

For the year ending 31st March 2019

	Note	2019 £	2018 £
Cashflows from operating activities:			
Net cash (used) / generated in operating activities	16	<u>138,327</u>	<u>24,619</u>
Cashflows from investing activities:			
Interest		754	645
Purchase of fixed assets		<u>(23,435)</u>	<u>(20,869)</u>
Net cash provided / (used) by investing activities		<u>(22,681)</u>	<u>(20,223)</u>
Change in cash and cash equivalents		<u>115,646</u>	<u>4,396</u>
Cash and cash equivalents brought forward		159,088	154,789
Cash and cash equivalents carried forward		<u>274,734</u>	<u>159,088</u>
Net movement in cash and cash equivalents		<u>115,646</u>	<u>4,299</u>

Notes to the Accounts

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.

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 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Membership fees received	255,719	-	255,719	238,369
Membership fees paid to headquarters	(185,659)	-	(185,659)	(173,602)
Net membership fees	70,060	-	70,060	64,767
Donations	12,054	-	12,054	8,028
Fundraising	55,878	-	55,878	
Gift aid	1,406	-	1,406	1,798
Grants	1,188	10,000	11,188	13,675
Donations	140,586	10,000	150,586	88,268

3. Activities for generating funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Trading income				
Income	8,472	-	8,472	9,927
Trading expenses				
Goods purchased	4,008	-	4,008	6,009
Net income from trading activities	4,464	-	4,464	3,917

4. Investment Income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Deposit account interest	754	-	754	645
	754	-	754	645

5. Incoming resources from charitable activities

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
General	51,220	-	51,220	25,851
Challenge 17	-	-	-	148,866
Expedition	-	-	-	-
Jamboree	59,182	-	59,182	66,408
Training	-	-	-	-
Bramhope	87,722	-	87,722	72,615
Aldwark	54,046	-	54,046	41,422
Other	-	-	-	1,347
	252,171	-	252,171	356,509

6. Expenditure on charitable activities

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
General	62,605		62,605	51,552
Grants	-		-	6,550
Challenge 17		-	-	158,289
Expedition	-	-	-	0
Jamboree	124,009	-	124,009	64,176
Training	5,673	-	5,673	5,402
Bramhope	110,850	-	110,850	79,374
Aldwark	23,552	-	23,552	30,651
Fundraising costs	918	-	918	-
Support costs (see note 7)	19,698	-	19,698	23,886
Governance costs (see note 7)	8,327	-	8,327	4,554
Depreciation (see note 10)	25,154	-	25,154	23,734
	380,786	-	380,786	448,168

7. Analysis of support and governance costs

	General Support 2019 £	Governance 2019 £	Total 2019 £	Total 2018 £
Venue and related costs for office and meetings	3,540	293	3,833	3,514
Salaries, wages and related costs	9,059		9,059	13,329
General office costs	7,099		7,099	7,182
Trustees expenses		8,034	8,034	4,415
Independent examination		-	-	-
	19,698	8,327	28,025	28,440

8. Resources Expended

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
(a) Depreciation of tangible fixed assets				
- owned by the charity	25,154	-	25,154	23,734

(b) Trustee Expenses

During the year six Trustees (2018 four) were paid expenses for travel and subsistence of £8,034 (2018 £4,415)
During the year no trustees received any remuneration or benefits in kind (2018 nil)

9. Staff Costs

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Wages and salaries	33,712	-	33,712	13,269
National insurance	2,327	-	2,327	520
Employment allowance received	(2,327)	-	(2,327)	(520)
Pension	433	-	433	60
	34,144	-	34,144	13,329

The average monthly number of employees during the year was two (2018 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 2018	611,286	108,652	11,803	8,000	739,741
Additions	-	10,135	13,300	-	23,435
Transfers	-	-	-	-	-
Written off on disposals	-	-	-	-	-
At 31 March 2019	611,286	118,787	25,103	8,000	763,176
Depreciation					
At 1 April 2018	(129,034)	(30,422)	(11,292)	(4,000)	(174,749)
Charge for year	(17,459)	(4,853)	(1,509)	(1,333)	(25,154)
Written off on disposals	-	-	-	-	-
At 31 March 2019	(146,494)	(35,275)	(12,800)	(5,333)	(199,903)
Net book value					
At 31 March 2018	482,252	78,230	511	4,000	564,993
At 31 March 2019	464,793	83,512	12,302	2,667	563,274

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

11. Stock

	2019 £	2018 £
Goods for resale	6,202	6,400
Fuel	1,732	2,814
	7,933	9,214

12. Debtors

	2019 £	2018 £
Trade debtors	17,866	11,601
Prepayments and accrued income	8,521	21,431
	26,387	33,032

13. Creditors: Amounts due with one year

	2019 £	2018 £
Accrued expenditure	51,075	14,056
Income received in advance	58,288	16,493
	109,363	30,549

14. Analysis of charitable funds

		Brought forward £	Incoming resources £	Resources expended £	Transfers £	Carried forward £
Designated funds						
Fixed assets	(i)	564,993	-	-	(1,719)	563,274
Strategic development	(ii)	60,000	-	-	20,000	80,000
Jamboree	(iii)	2,942	-	-	(7,552)	(4,610)
		627,935	-	-	10,729	638,664
General funds						
General funds - all funds		107,843	401,983	384,795	(729)	124,302
Total unrestricted funds		735,778	401,983	384,795	10,000	762,966
Restricted funds						
Awards for All	(iv)	-	10,000	-	10,000	-
Total restricted funds		-	10,000	-	10,000	-
Total Funds		735,778	411,983	384,795	-	762,966

- (i) The designated fixed assets reserve represents the balance of funds invested in the 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 the trustees agreed to transfer a further £20,000 to the strategic development fund.
- (iii) This fund holds the net balance of income and expenditure in respect of the County World Scout Jamboree Contingents

15. Analysis of Net Assets Between Funds

	General funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Tangible fixed assets	-	563,274	-	563,274	564,993
Current assets	233,665	75,390	-	309,055	201,334
Creditors due within one year	(109,363)	-	-	(109,363)	(30,549)
	124,302	638,664	-	762,966	735,778

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

	Total funds 2019 £	Total funds 2018 £
Net movement in funds	27,189	1,172
Add back depreciation charge	25,154	23,734
Deduct interest shown in investing activities	(754)	(645)
Decrease / (increase) in stock	1,281	(2,576)
Decrease / (increase) in debtors	6,644	(8,776)
Increase / (decrease) in creditors	78,813	11,710
Net cash (used) / generated in operating activities	138,327	24,619

Independent Examiner Report

I report on the accounts of the Charity for the year ended 31 March 2019, which are set out on pages 15 to 26.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

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
The charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the regulations, but has since been withdrawn. I understand that this has been done in order to present the accounts in accordance with the Generally Accepted Accounting Practice effective for reporting periods commencing on or after 1st January 2015.



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 2019

Heatherdene, Tadcaster,
North Yorkshire



