



North Yorkshire Scouts Annual Report & Accounts

01 April 2022 - 31 March 2023

North Yorkshire County Scout Council
Registered Charity: 524708

County Chairman

This past year has been another incredible action-packed year for North Yorkshire Scouts. We have now started on our joint transformation journey, incorporating new ideas and structures and eagerly anticipating the fresh perspectives and energy from our latest staff team members.



Our collective ability to adapt has never been more evident than in the Scouts' decision to extend our 'Skills for Life' strategy to 2025. Our vision remains steadfast: to prepare more young people with life skills with the support of our dedicated leaders and a continually evolving, inspiring programme. By 2025, we aim to have grown into an even more inclusive community, shaped by the voices and needs of young people, making a significant impact within our local areas.

This year's incredible achievement is that North Yorkshire has had the most substantial growth of all counties in our region. This inspiring accomplishment is a testament to the tireless work of our community and the irresistible appeal of the Scouting experience in North Yorkshire.

We are thrilled about our upcoming adventures and are witnessing a regular collection of extraordinary county events, each growing more robust than the last. In the coming year, we look forward to hosting Larkin in our stunning county and the much-anticipated renovation of Watson, our County Scout Centre. Thanks to the tremendous fundraising efforts of the Watson team, our Scouts will soon enjoy a refreshed and upgraded facility.

I extend my gratitude to our Trustees at both county and district levels, whose tireless work ensured the continuity and safety of Scouting throughout the year. Their unwavering commitment is commendable; their continued support is crucial to our success.

As we forge ahead, we remain committed to equipping our Scouts with essential life skills, preparing them for whatever comes next. We anticipate a year filled with growth, inclusivity, and resilience. So here's to another year of empowering our Scouts with skills for life. North Yorkshire Scouts are ready for whatever comes next.

Lars Kramm - County Chair

County Commissioner

In the last 12 months, our county volunteers and staff have achieved so much as a team. I have had the pleasure of getting to see all of them continue to thrive in their roles and ultimately support thousands of young people to gain skills for life.

I have been so proud to watch from afar our Larkin International Jamboree volunteers form a team to start to plan and organise the UK's first Jamboree open to every section! I know that Larkin will create an exceptional and memorable experience for our young people.



Our census results across the county showed that the energy and enthusiasm our volunteers put into Scouting could make a difference. We had the most significant increase in membership of the eight counties in the North East Region at over 9%! As someone who came from being an Explorer Scout Leader, I was excited to see that Explorer Scout numbers in North Yorkshire increased by 25%! A special shout out to our volunteers in South Craven District, who had one of England's biggest jumps in membership!

Our Watson Scout Centre Team celebrated success this year when their dedicated fundraising team hit their targets for funding the renovation of our accommodation block in the North York Moors.

It has been great to work with our volunteers to improve our support and Governance functions, including establishing our new Finance Committee and redesigning the staffing provision to ensure we are acting as a progressive and modern organisation.

Throughout my first year as your County Commissioner, I have enjoyed visiting many brilliant Scouts events, locations, and occasions. For example, it was fantastic to visit our Ellerton Water Activity Centre and drop into their Cubs Fun Day, get a tour of the new development work at Birch Hall Campsite in Scarborough District, see North Hambleton's activity-based St George's Day at Camp Hill, visit the Harrogate Winter Camp at Thornthwaite, take part in York's fundraising fete at Snowball Plantation Campsite, participate in the Iftar with our Scouts at York Mosque, see our Climbing Team in action with 50 Explorer Scouts near Ilkley, and many, many more examples of our volunteers delivering for our young people.

I am so proud to be your County Commissioner, and I can't wait to see what next year has in store for our volunteers and Young People.

Max Butler - County Lead Volunteer (County Commissioner)

2023 Census

We're so proud that we grew by over 650 members in 2023. North Yorkshire Scouts had one of the highest growths in membership across all of the UK Scout Counties!

We know this is because of all the great work our volunteers are putting in to make sure Scouting is fun, accessible, and inclusive for every young person.

**113 more
adult
volunteers
joined North
Yorkshire in
2022-2023**

**9% growth in
young people
since 2022**



233

Squirrels

1725

BEAVERS

2048

cubs

1727

SCOUTS

592

EXPLORERS

District Membership

	Squirrels	Beavers	Cubs	Scouts	Explorers	YP 4-18	Adults	Total
North Yorkshire							81	81
Ingleborough	-	40	52	45	30	167	77	244
Easingwold	-	57	57	69	21	204	60	264
South Craven	12	92	79	69	21	273	86	359
Ryedale	-	83	108	93	44	328	117	445
Richmondshire	-	106	122	77	24	329	125	454
Selby	41	114	149	101	22	427	129	556
North Hambleton	12	97	149	108	32	398	191	589
Scarborough and District	31	102	168	130	63	494	193	687
Ripon and District	22	163	192	157	37	571	166	737
York Minster	14	166	186	187	30	583	211	794
Harrogate and Nidderdale	24	332	359	275	97	1087	300	1387
York Ebor	77	373	427	416	171	1464	456	1920
Totals	233	1725	2048	1727	592	6325	2192	8517

Youth Team

I am thrilled to reflect on an extraordinary year of progress in the advancement of YouthShaped scouting in North Yorkshire! The emergence of remarkable talents within our County has propelled us into an exceptional position as we look towards the future.

I would like to share a few personal highlights that have made this year truly memorable. Witnessing North Yorkshire Scouts take the lead in various significant endeavours, such as their prominent role during the Queen's lying in state and their invaluable contribution to the coronation effort, has been truly inspiring.



Observing our Young people step up and lead activities at our major camps and events has been a testament to their remarkable growth and development. Furthermore, I am delighted to announce the establishment of our very first Youth Shaped Board, marking a significant milestone in empowering our young members to actively shape the future of scouting.

With these achievements in mind, I am confident that we are well-equipped to embrace the opportunities that lie ahead. Together, let us continue to nurture and support the next generation of scouting superstars within our county, ensuring a bright and prosperous future for YouthShaped scouting in North Yorkshire.

James Porter, County Youth Commissioner



Transformation

We are now mid-way through the Scouts' Transformation Project and lots of changes are also now happening locally!

The main aim of the project is to make Scouting more accessible, removing jargon and archaic processes, improving our digital systems, and changing our Trustee Boards to be in line with Charity Commission guidelines.

The key headlines are:

- Creating a warmer welcome for new volunteers
- Making learning more valuable and convenient
- Simplifying volunteering with changes to roles and team structures
- A new digital experience for managing adult membership data

This will be our first year as a Trustee Board, updated from an Executive Committees. This is helping us refocus on governance tasks and Trustee responsibilities, leaving the County Leadership Team to concentrate on the management and operational delivery of the County, with our Trustees' support.

Other changes happening in North Yorkshire include our brand new County website - this is almost ready to go live and will be more accessible!

Phil Bennett - Transformation Lead



Programme Team

Our Programme Team is here to provide activity resource and event delivery to all our sections in North Yorkshire.

We are a multi-faceted team, from running major events, to providing opportunities to take part in unusual and interesting activities, to providing resources and skills to our volunteers to enable them to provide activities to their groups.



This year has been another exceptional year, as we build towards our Larkin International Jamboree in 2024! Some of our great achievements have been described below by some of our volunteer Team Leaders.

Neil Underwood - Deputy County Commissioner & Programme Team Leader



Land Programme

Land activities gradually returned to normal in 2022/23. The team's initial focus was on helping groups and districts to restart their activity programmes.

This included providing activities to the recently formed North Hambleton District at a leader training event and at a St Georges Day event. The Land Team also supported Harrogate and Nidderdale District to resume high ropes activities at Thornthwaite Activity Centre by providing leader training and assistance to revise their Operating Manual.



In the early summer we provided multiple activities at County Cub Camp, the first large scale event for 3 years, followed by the return of the Beaver and Cub activity days at Ellerton in June and September, and the new Ignite Camp for Scouts and Explorers in September. During the summer we provided caving and rock-climbing activities to several groups. Towards the end of the year, in March 2023, we provided a climbing activity at Ilkley for Ebor District Explorers.

Partly in preparation for Ignite and partly to develop capability for Larkin, we added Tomahawk throwing to the list of activities supported by the team, appointing a coordinator, acquiring equipment, developing a leader training event and providing guidance to groups and districts on the safe running of the activity. We also appointed a Shooting Coordinator, appointed new assessors in Climbing, Archery and Caving, and 6 leaders gained permits for Climbing.

Steve Hall - Land Programme Team Leader



Water Programme Team

The Ellerton Water Team returned to running its excellent water programme this year. We ran some great events at Ellerton, including paddlesports, sailing, windsurfing. We also supported Group camps in the area by putting on water activities for them. Our popular Cub and Beaver days also soon filled up and were very much enjoyed by all who attended.

Our team helped approximately 1,100 young people onto and off the water. Next year will be even better, as we have increased the number of spaces and events available too!



Members of the team also provided days of bellboating at York and Boroughbridge and were also able to provide approximately four weeks of evening bellboating, with some help from a local resident who very kindly allows us to use her property to park our trailers and boats.

Like other Scouting activities we rely heavily on our volunteers, many of whom also have roles with Groups or Districts, and as the season went on, the numbers increased steadily. I would like to express my grateful thanks to all who contributed in any shape or form.

David Wilkinson - Water Programme Team Leader

Event Delivery Team

This year has been an absolutely fantastic year for the Event Delivery Team, with 3 major events taking place! Following the successful return of County Cub Camp, our next big event was Ignite, a brand-new Scouts and Explorers activity camp, which was held deep into the Dalby Forest. Nearly 1,000 young people and adult volunteers enjoyed a weekend of queue-and-do activities, including zipping around Go Ape, climbing our Jacob's Ladder, meeting our local Fire and Rescue service, playing hook-a-duck with a digger! Building on the success of last year, Ignite is back for its 2nd year this autumn, to be held at the illustrious Castle Howard.

Our annual Escape event took place for its 9th year in October - over 100 Explorer Scouts trying to get across the Howardian Hills countryside, whilst trying to evade our Catcher teams of adult volunteers! The aim of Escape is to give our Explorers the opportunity to develop their risk, resilience and leadership skills and we are always impressed with the strategic skills and the teamworking qualities our Explorers show! The team are busy preparing for this year's extra special 10th Escape, happening this October.

The Events Team have been able to structure an expanding portfolio of events offered to young people from all parts of the county. They are heavily reliant and therefore very fortunate to have the help from many North Yorkshire and nearby county volunteers to safely run the event programmes. The various event functions continue to build their own communities and with continuing engagement and delivery of quality events, it is hoped the team will build in future reliance and dependability into the staff teams for future events.

Will Crafter - Events Team Leader



Event Support Team

Through the year we have provided event infrastructure to over 34,000 people at 50 different events. We have supported Scouts across the county, from Harrogate Winter Camp to St. George's Days.

Alongside this we have raised over £16,000 from outside of the county to subsidise the service that we offer North Yorkshire Scouts.

We have renewed and expanded our asset base to better meet demand, with more catering equipment including commercial cookers and barbecues and newer TVs and generators.

Simon Peers - Events Support Team Leader



Watson Scout Centre

In the past year, many of our North Yorkshire Scout Groups have made use of the Watson Scout Centre, and we have also welcomed Scout groups from other Counties, and other voluntary organisations. The Centre is open all year round and we welcome bookings from any Scout Groups.

The centre is managed by its own team, who keep the centre functioning smoothly. This year we were proud to receive a brand new lawnmower in October, with a two year sponsorship deal from Russells Agricultural Machinery Supplier of Northallerton. We've also made some much needed improvements to the swings and play equipment in the gardens. We are very grateful to have received financial support from Hambleton District Council, via its 'Making a Difference Grant' scheme, and North Yorkshire County Council's Locality Budget Scheme for these projects also.

Next year is going to be a very exciting year for Watson. After a two-year fundraising campaign, our team is really pleased to have raised over £300,000! This will be used to make some much needed renovations to our Activity Room and the Bilsdale Dormitory, and also to build a new room. Our new extension has been designed specifically to help ensure Watson will be more accessible to those with disabilities.

Peter Bardon - Watson Centre Team Leader

World Scout Jamboree

Attending the World Scout Jamboree in South Korea this year will be an absolute dream come true. Over 40,000 Scouts from all corners of the globe will gather for this incredible event. We're immensely proud to be in the UK Contingent, as we're not just travel buddies, but also planners, fundraisers, motivators, and mentors. We have big goals to achieve in a short amount of time, but we're ready to embrace the challenge.



We're really looking forward to experiencing the rich Korean culture and history, exploring Seoul, and connecting with Scouts from different countries. We can't wait to wander through the bustling markets of Namdaemun, savouring the local flavours and trying delicious street food like kimchi pancakes! Seoul promises to be a captivating blend of tradition and modernity, and we're looking forward to creating unforgettable memories and embracing the spirit of adventure.

Together as a Unit representing North Yorkshire Scouts, we will: Think big. Dream wild. Act Together

Agnes and Niki - North Yorkshire Scouts' World Jamboree Unit Members



Larkin International Jamboree

We warmly invite all Scouting sections, and Guides, to North Yorkshire's International Jamboree - Larkin!

Larkin takes place from 27 July - 3 August 2023 at Duncombe Park in Helmsley - so Yorkshire Day celebrations will definitely feature!

We are providing an experience for all sections, including holding Little Larkin for our younger sections.

Our programme have been busy booking an amazing list of activities for Larkin. Our activity list currently includes: Water activities (both on and off site), high ropes courses, mountain biking, bouldering, bushcraft, archery, abseiling, inflatables, shooting, caving, zip lines, circus skill workshops, baking, zorbing, an escape room, craft areas, trampolines, and much more will be available.

We will also be welcoming groups from around the world, as an International Jamboree! participation is also welcome; we can assist you in identifying host groups and establishing connections that will last throughout the Jamboree.

Bookings are currently open and we have had lots of groups sign up already, from all around the UK and the world! We've also got lots of opportunities open for staff roles - we're looking for skills in lots of different areas! If you want to lend a hand with the planning, or want to help us out during the event, keep an eye out on our website for the latest roles coming up!

Check out our website for the latest information at www.larkinjamboree.org.uk



Member Support Team

Our Staff team has been increased in the last few months, as three new Member Support Officers joined Team North Yorkshire, to work alongside our existing County Administrator.

Rob Atkin, Lucy Horsman, and Rachel Whitter have each joined us for fifteen hours a week to support the County Team.

Rob will be supporting our Programme Team with the delivery of events and activities, as well as organising our County Conference and County Awards Ceremony.

Lucy is leading on all things communications, marketing, and social media in the County, including managing our new website when it launches this summer.

Rachel will be taking the lead on our operational finances, supporting the entire County Team as well as providing strategic support to the County Treasurer and Finance Committee.

Iris continues to provide valuable support as our County Administrator.



Trustees' Annual Report

Charity Name

North Yorkshire County Scout Council

Registered with The Scout Association

00164

Registered Charity Number

524708

Charity's Principal Address

43b Market Place, Thirsk, North Yorkshire, YO7 1HA

Operating Venue

York & North Yorkshire

Banker

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Independent Examiner

MHA Moore and Smalley Chartered Accountants, Priory Close, St Mary's Gate, Lancaster LA1 1XB



Section A - Our Trustees

Ex-Officio means 'by virtue of their office'. These volunteers are those whose main Scouting role also makes them a Trustee. Their role and start dates are stated below.

Max Butler	County Lead Volunteer (County Commissioner)	1st March 2022
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James Porter	County Youth Commissioner	5th September 2022
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Lars Kramm	County Chair	5th September 2022
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Adam Turner	County Secretary	17th January 2023
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Alison Haigh	County Treasurer	17th September 2019
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Nominated Members are selected by our County Lead Volunteer and County Chair. These nominations are approved at our AGM. Their start dates are stated below.

Simon Peers	15th July 2021
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Karsten Hartmann	5th September 2022
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Luke Martin	5th September 2022
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Oliver Goss	5th September 2022
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Elected Members are appointed to the board at the AGM. POR states that those who wish to be elected to the board must hold a County Role, or are in a relevant role from a District. Their start dates are stated below.

Peter Bardon	15th July 2011
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Ian Bardon	23rd June 2019
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Marjorie Coughlan	23rd June 2019
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Dean Smith	22nd September 2020
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Simon Hickling	5th September 2022
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Stephen Hall	5th September 2022
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Co-opted members are volunteers selected for a particular area they are responsible for, or a representative of an organisation which the County wants to maintain co-operation with. Their role and start date are stated below.

Al Murray	Larkin 2024 Event Director	27th February 2022
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Section B - Structure, governance and management

The County's governing documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisations and Rules (POR) document. The charity is a trust, established under its rules that are common to all Scouts.

The County is managed by its Leadership Team and governed by its Trustee Board, who are appointed in accordance with POR. Our Trustee Boards should, wherever possible, have as full voting members at least two people aged between their 18th and 25th birthdays. In its current term, our Trustee Board includes three volunteers who are aged under 25.

All members of the Trustee Board act as the 'Charity Trustees' of the Scout County which is an educational charity. Our Trustee Board meets at least four times each year.

Members of the Trustee Board complete 'Essential Information for Trustees' training within the first 5 months of joining the board.

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 Board of Trustees exists to support the County Commissioner in meeting the responsibilities of their appointment.

A County Board of Trustees must:

Develop and maintain a risk register, including putting in place appropriate mitigations
Ensure that the charity's finances are properly managed, and appropriate policies are in place, including development and maintenance of appropriate budgets to support the work of the charity

Maintain and manage:

- A reserves policy for the charity (including a plan for use of reserves outside the 'minimum')
- An investment policy for the charity
- A public benefit statement for the charity

Promote and support the development of Scouting in the local area.

Ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the charity is properly protected and maintained.

Ensure the appointment and management and operation of any sub-committees, including appointing a Chair to lead the sub-committee

Ensure that effective administration is in place to support the work of the Trustee Board appoint any Administrators, Advisers and co-opted members of the Trustee Board ensure transparency of operation, including:

- Prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer as appropriate, who is appointed by the Scout Council at their Annual General Meeting
- Prepare and approve the Trustees' Annual Report (which must include the Annual Accounts)
- Present the approved Trustees' Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting (AGM)

Following the AGM, ensure that a copy of the Trustee Annual Report and Accounts is sent to the District or County Trustee Board administration and, if a registered charity, is filed with the appropriate charity regulator (if the regulator's rules require it).

Take responsibility for adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor.

Individually and collectively maintain confidentiality regarding appropriate Trustee Board business

Act as a responsible employer in accordance with Scouting's values and relevant legislation, ensuring that effective line management is in place for each employed staff member and that these are clearly established and communicated, and that appropriate specific personnel insurance is in place

Provide any necessary support to the County Commissioner, when required, to assist the opening, change, merging or closing of Districts, and Scout Active Support Units in the County.

Section C - Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts we are guided by these values:

Integrity: We act with integrity; we are honest, trustworthy and loyal.

Respect: We have self-respect and respect for others.

Care: We support others and take care of the world in which we live.

Belief: We explore our faiths, beliefs and attitudes.

Co-operation: We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: enjoy what they are doing and have fun; take part in activities indoors and outdoors; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; make and live by their Promise.

The main activities of the Scout County are:

- Growing and developing Scouting in the County.
- Ensuring that young people are meaningfully involved at all levels
- Supporting the Scout Districts of North Yorkshire.
- Delivering activities and events at scale
- Providing equipment and resources to Districts and Groups
- Operating Ellerton Scout Activity Centre and Watson Scout Centre
- Supporting the roll out of UK Scouts initiatives and processes

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.



Section D - Financial Review

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur.

Particular regard has been given to the County's employment responsibilities to its paid staff. The Trustee Board considers that the County should hold at least a sum equivalent to 12 months of normal running costs, approximately £80k.

This is in addition to unrestricted funds designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects. The Reserves Policy will continue to be reviewed annually.

The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH YORKSHIRE COUNTY SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the company for the year ended 31 March 2023 which are set out from page 22 of this document.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jack Steer ACA

MHA Moore and Smalley Chartered Accountants

14 Mannin Way Lancaster Business Park Lancaster LA1 3SW

Statement of Financial Activity

Statement of Financial Activity						
Year ended 31 March 2023						
					2023	2022
	Notes	Unrestricted Funds General	Designated Funds	Restricted funds	Total	Total
		£	£	£	£	£
Income						
Donations and legacies	3	77,537	-	-	77,537	49,340
Income from investments	4	243	-	-	243	574
Income from other trading activities	5	5,348	-	-	5,348	6,044
Income from charitable activities	6	129,314	-	112,013	241,327	102,586
Total income		212,442	-	112,013	324,455	158,544
Expenditure						
Expenditure on charitable activities	7	(197,370)	-	-	(197,370)	(175,445)
Expenditure on raising funds	8	(3,213)	-	-	(3,213)	(4,387)
Total expenditure		(200,583)	-	-	(200,583)	(179,832)
Net income/(expenditure) before transfers		11,859	-	112,013	123,872	(21,288)
Transfers (to)/from Designated Funds	14	9,959	(9,959)	-	-	-
Transfers (to)/from Restricted Funds		-	-	-	-	-
Net income/(expenditure) before other recognised gains/(losses)		21,818	(9,959)	112,013	123,872	(21,288)
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		21,818	(9,959)	112,013	123,872	(21,288)
Total funds brought forward		384,639	261,093	6,031	651,763	673,051
Total funds carried forward		406,457	251,134	118,044	775,635	651,763

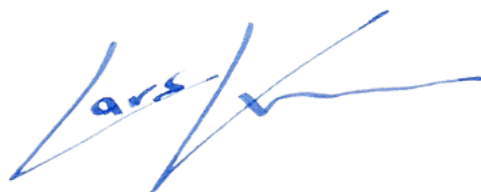
Balance Sheet

Balance Sheet					
Year ended 31 March 2023					
	Notes	Unrestricted Funds £	Restricted funds £	2023 Total £	2022 Total £
Fixed Assets:					
Watson Scout Centre	9	299,066	-	299,066	303,866
Tangible assets	9	68,378	-	68,378	67,431
Total fixed assets		<u>367,444</u>	<u>-</u>	<u>367,444</u>	<u>371,297</u>
Current Assets:					
Stocks	10	535	-	535	1,074
Debtors	11	135,705	-	135,705	32,229
Cash at bank and in hand		516,045	118,044	634,089	427,205
		<u>652,285</u>	<u>118,044</u>	<u>770,329</u>	<u>460,508</u>
Less:					
Creditors: amounts falling due within one year	12	362,138	-	362,138	180,042
Net current assets		<u>290,147</u>	<u>118,044</u>	<u>408,191</u>	<u>280,466</u>
Net assets		<u>657,591</u>	<u>118,044</u>	<u>775,635</u>	<u>651,763</u>
Funds of the charity					
Unrestricted funds - general	13	406,457	-	406,457	384,639
Unrestricted funds - designated	14	251,134	-	251,134	261,093
Restricted funds	15	-	118,044	118,044	6,031
		<u>657,591</u>	<u>118,044</u>	<u>775,635</u>	<u>651,763</u>

The Trustees declare that North Yorkshire County Scout Council approved the accounts on 23 January 2024.



Max Butler, County Commissioner



Lars Kramm, County Chair

Signed on behalf of The Trustees of North Yorkshire Scouts

Notes to accompany the accounts

1 Accounting policies

North Yorkshire County Scout Council is an unincorporated association. Its governing document is the Royal Charter granted 4 January 1912. The charitable objects are the instruction of young people in the principles of discipline, loyalty and citizenship.

1.1 Basis of Accounting

The accounts 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102. The financial statements are prepared on a going concern basis under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of the accounts are set out below.

1.2 Change in the basis of accounting

There has been no change to the accounting policies during the year.

1.3 Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable, and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

1.5 Members' subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

1.6 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.7 Gift Aid

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate

Notes to accompany the accounts

1.8 Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

1.9 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.10 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.11 Volunteer help

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

1.12 Investment income

This is included in the accounts when receivable.

1.13 Expenditure and irrecoverable VAT

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

Cost of raising funds comprises the costs of the 200 Club and associated support costs.

Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.

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

1.14 Grants

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

1.15 Support costs

Support costs include central functions of administration for the charity.

1.16 Tangible fixed assets for use by charity

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

Notes to accompany the accounts

1.17 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.18 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

1.19 Basic financial liabilities

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 if payment is due within one year.

1.20 Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

1.21 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

1.22 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Notes to accompany the accounts

3 Donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Membership subscriptions	276,584	-	276,584	225,078
Less paid to the Scout Association	(199,410)	-	(199,410)	(176,148)
County Levy	77,174	-	77,174	48,930
Donations and legacies	363	-	363	410
	<u>77,537</u>	<u>-</u>	<u>77,537</u>	<u>49,340</u>

Donations and legacies in the prior year were unrestricted.

4 Income from Investments

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Investment and bank interest	243	-	243	574
	<u>243</u>	<u>-</u>	<u>243</u>	<u>574</u>

Income from investments in the prior year was unrestricted.

5 Income from other trading activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
County Badge Sales	902	-	902	1,128
200 Club	4,446	-	4,446	4,916
	<u>5,348</u>	<u>-</u>	<u>5,348</u>	<u>6,044</u>

Income from other trading activities in the prior year was unrestricted.

6 Income from charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Events - Escape 2022	1,112	-	1,112	477
Events - Junior Warrior 2022	12,736	-	12,736	-
Events - Cub Camp 2022	26,067	-	26,067	-
Events - Ignite 2022	954	-	954	-
Duke of Edinburgh Award Scheme	2,235	-	2,235	2,181
Leader Training	320	-	320	-
Activities	63,240	-	63,240	24,964
European Jamboree	500	-	500	51,368
Watson Scout Centre	22,150	112,013	134,163	15,546
Watson Sout Centre (HMG Government grants)	-	-	-	8,000
Other Income	-	-	-	50
TOTAL	<u>129,314</u>	<u>112,013</u>	<u>241,327</u>	<u>102,586</u>

Notes to accompany the accounts

Income from charitable activities in the prior year of £102,586 was £2,535 restricted and £100,051 unrestricted.

7 Expenditure on Charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Events - Cub Camp 2022	21,629	-	21,629	-
Events - Junior Warrior 2022	13,363	-	13,363	-
Duke of Edinburgh Award Scheme	2,947	-	2,947	1,420
Training costs	1,705	-	1,705	3,950
Activities	52,559	-	52,559	36,651
European Jamboree	500	-	500	50,900
Watson Scout Centre	18,771	-	18,771	15,397
Startup Grants	1,500	-	1,500	2,277
Online Scout Manager	8,100	-	8,100	8,251
Support costs :				
Salaries	17,914	-	17,914	27,294
Employment Allowance received	(1,062)	-	(1,062)	(1,788)
Rent and rates	16,505	-	16,505	16,147
Light and heat	1,956	-	1,956	1,484
Repairs and maintenance	147	-	147	301
Postage and Telephones	1,129	-	1,129	2,833
Printing and Stationery	2,576	-	2,576	2,965
IT Costs	500	-	500	938
Website	4,120	-	4,120	-
Other Office Costs	998	-	998	968
Insurances	4,315	-	4,315	3,181
Meetings	1,650	-	1,650	2,197
County Staff Expenses	2,436	-	2,436	946
County Commissioner updates	1,034	-	1,034	-
Other	-	-	-	(1,007)
Depreciation	22,078	-	22,078	140
TOTAL	197,370	-	197,370	175,445

Expenditure on charitable activities in the prior year was unrestricted.

8 Expenditure on raising funds

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
200 Club Prizes etc.	2,195	-	2,195	2,180
County Badges	818	-	818	993
Fund raising costs	200	-	200	1,214
	3,213	-	3,213	4,387

Expenditure on raising funds in the prior year was unrestricted.

Notes to accompany the accounts

9	Fixed assets	Watson Scout Centre	Activity Assets	County Office Equipment	Watson Scout Centre Assets	Total
		£	£	£	£	£
	Cost/Valuation					
	At 31 March 2022	379,597	226,077	22,770	31,357	659,801
	Transfers	-	-	-	-	-
	Additions	2,773	14,352	-	1,100	18,225
	Disposals	-	-	-	-	-
	Revaluation	-	-	-	-	-
	At 31 March 2023	382,370	240,429	22,770	32,457	678,026
	Depreciation					
	At 31 March 2022	75,731	166,780	22,770	23,223	288,504
	Transfers	-	-	-	-	-
	Disposals	-	-	-	-	-
	Charge for the year	7,573	12,886	-	1,619	22,078
	At 31 March 2023	83,304	179,666	22,770	24,842	310,582
	Net book value					
	At 31 March 2023	299,066	60,763	-	7,615	367,444
	At 1 April 2022	303,866	59,297	-	8,134	371,297
10	Stocks				2023 £	2022 £
	County Badges				361	240
	Other				174	834
					535	1,074
11	Debtors and Prepayments				2023 £	2022 £
	Debtors				3,397	2,608
	Provision for Bad Debt				-	0
	Prepayments				132,308	29,621
					135,705	32,229
12	Current liabilities				2023 £	2022 £
	Trade creditors				10,035	8,902
	Income received in advance				352,157	171,140
					362,192	180,042

Notes to accompany the accounts

13 Unrestricted funds - general	2023	2022
At 1 April 2022	384,639	442,563
Surplus (deficit) for the year	11,859	(23,823)
Transfer (to)/from designated funds	9,959	(34,101)
At 31 March 2023	406,457	384,639

Excluding fixed assets, General Reserves at 31st March 2023 stood at £39,013 (£13,342 at 31.3.22).

14 Unrestricted funds - designated - current year	At 1 April 2022	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2023
	£	£	£	£	£
World Scout Jamboree	6,695	-	-	2,000	8,695
County Development Project	15,807	-	-	-	15,807
Activities Equipment Replacement Fund	13,225	-	-	(11,337)	1,888
Watson Scout Centre Equipment & Developments	73,276	-	-	3,378	76,654
Scouting Development Projects	123,021	-	-	(4,000)	119,021
Youth Development Projects	23,592	-	-	-	23,592
County Office Developments Fund	5,000	-	-	-	5,000
Escape Reserve	477	-	-	-	477
	261,093	-	-	(9,959)	251,134

Unrestricted funds - designated - prior year	At 1 April 2021	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2022
	£	£	£	£	£
World Scout Jamboree	6,695	-	-	-	6,695
County Development Project	15,807	-	-	-	15,807
Activities Equipment Replacement Fund	23,898	-	-	(10,673)	13,225
Watson Scout Centre Equipment & Developments	67,662	-	-	5,614	73,276
Scouting Development Projects	84,338	-	-	38,683	123,021
Youth Development Projects	23,592	-	-	-	23,592
County Office Developments Fund	5,000	-	-	-	5,000
Escape Reserve	-	-	-	477	477
	226,992	-	-	34,101	261,093

The Trustees have set up Designated funds for the following purposes :

World Scout Jamboree - contribution to the costs of leaders

County Development Project

Activities Equipment Replacement Fund

Watson Scout Centre Equipment Replacement and other developments

Scouting Development Projects

Youth Development Projects

County Office Development Fund - improvement of County Office facilities

Notes to accompany the accounts

15 Restricted funds - current year	At 1 April 2022	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2023
	£	£	£	£	£
World Scout Jamboree	3,496	-	-	-	3,496
Watson Scout Development	2,535	112,013	-	-	114,548
	<u>6,031</u>	<u>112,013</u>	<u>-</u>	<u>-</u>	<u>118,044</u>

Restricted funds - prior year	At 1 April 2021	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2022
	£	£	£	£	£
World Scout Jamboree	3,496	-	-	-	3,496
Watson Scout Development	-	2,535	-	-	2,535
	<u>3,496</u>	<u>112,013</u>	<u>-</u>	<u>-</u>	<u>6,031</u>

The restricted funds are as follows:

World Scout Jamboree - Funds received to support World Scout Jamborees.

Watson Scout Development - Watson Scout Centre is a stand alone property and ground which is used for residential courses for scouting and non scouting in North Yorkshire. The gained planning permission to upgrade facilities at the centre, including disabled facilities and the main residential areas.

16 Trustees expenses	2023	2022
	£	£
The total amount of payments or reimbursement of out-of-pocket expenses made to 7 trustees were as follows:		
Total	<u>240</u>	<u>396</u>

17 Wages and salaries	2023	2022
	£	£
Salaries	16,487	24,852
National Insurance	1,062	1,788
Employment Allowance received	(1,062)	(1,788)
Pension	365	654
	<u>16,852</u>	<u>25,506</u>

The County Scout Council employed one full time and one part time office staff during the year. There were no employees receiving more than £60,000 in the year (2022: None). There were no Trustees remunerated in this or the prior year.

Notes to accompany the accounts

18 Financial commitments

At 31st March 2023 the charity was committed to make the following payments under non-cancelled operating leases during the year ended 31st March 2023.

	2023 £	2022 £
Operating leases which expire between 2 and 5 years	-	1,734

19 Net assets between funds current year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	367,444	-	367,444
Current assets	652,285	118,044	770,329
Current liabilities	(362,138)	-	(362,138)
	<u>657,591</u>	<u>118,044</u>	<u>775,635</u>

Net assets between funds prior year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	371,297	-	371,297
Current assets	454,477	6,031	460,508
Current liabilities	(180,042)	-	(180,042)
	<u>645,732</u>	<u>6,031</u>	<u>651,763</u>

20 Taxation

As a charity, North Yorkshire Scouts is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Section E - Declaration

The Trustees declare that they have approved the Trustees' Report.



Max Butler, County Commissioner



Lars Kramm, County Chair

Signed on behalf of The Trustees of North Yorkshire Scouts



