

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

Charity no. 524829

Scout Association no. 166

Hon. President K Leadbeater MP (from Sept 2020 onwards)

Hon. Vice Presidents

B Fishwick	K McKenzie	P Drake
M Walker	D Holdsworth	F Milner
J Fothergill	P Haigh	M Stageman (from Sept 2020 onwards)
	J Greenwood	L Malloy (from Sept 2020 onwards)

Trustees The trustees who served during the year and to the date of approval were:

Ex officio:

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

Elected by the AGM:

Phil Pearson	from Sept 2020	G Caine	
B Halligan		C McNulty	from Sept 2020
H Fishwick	until Sept 2020		

Nominated by the County Commissioner:

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		

Co-opted:

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		

**Other attendees
(not trustees)**

Right to attend:

I Hill

Regional Commissioner

Invited to attend:

V Pearson

X Terry

Adult Representative to Council of the Scout Association
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

CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent auditors' report	4 - 5
Consolidated statement of financial activities	6
Statement of financial activities	7
Consolidated balance sheet	8
Balance sheet	9
Notes to the accounts	10 - 17

WEST YORKSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

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

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. 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

Income and endowments from:	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Donations and legacies				
Donations and grants (note 2)	134,822	80,500	215,322	1,227
	134,822	80,500	215,322	1,227
Charitable activities				
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
Other trading activities				
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
Investments (note 2)	250	-	250	238
Total	250,410	80,500	330,910	808,005
Expenditure on:				
Raising funds				
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
Charitable activities				
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
Total	200,426	15,720	216,146	817,576
Net income/(expenditure)	49,985	64,780	114,765	(9,571)
Transfers between funds	-	-	-	-
Taxation	-	-	-	-
Net movement in funds	49,985	64,780	114,765	(9,571)
Total funds brought forward	324,675	129,956	454,631	464,202
Total funds carried forward	374,660	194,736	569,396	454,631

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

<u>Income and endowments from:</u>	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Donations and legacies				
Donations and grants	80,757	80,500	161,257	1,227
	80,757	80,500	161,257	1,227
Charitable activities				
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
Other trading activities				
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
Investments (note 2)	176	-	176	161
Total	189,489	80,500	269,989	533,870
<u>Expenditure on:</u>				
Charitable activities				
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
Total	90,614	15,720	106,334	618,094
Net income/(expenditure)	98,876	64,780	163,656	(84,224)
Transfers between funds	-	-	-	-
Net movement in funds	98,876	64,780	163,656	(84,224)
Total funds brought forward	272,794	129,956	402,750	486,974
Total funds carried forward	371,670	194,736	566,406	402,750

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	
		£	£	£	£
Tangible assets					
Leasehold buildings & fixtures	4		130,546		150,855
Current assets					
Stock		21,796		27,595	
Debtors	6	12,148		76,380	
Cash at bank and in hand		461,234		454,422	
		495,178		558,397	
Liabilities					
Creditors: amounts falling due within one year	7	(56,328)		(254,621)	
Total current assets			438,850		303,776
Total net assets			569,396		454,631
The funds of the charity:	8				
Restricted funds					
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		-	
		194,736		129,956	
Unrestricted funds					
General fund			374,660		324,675
Total charity funds			569,396		454,631

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

Approved by the Executive Committee on 22 July 2021


J Womersley
County Commissioner

J Greenwood
Treasurer

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
(i) Donations and grants				
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>
(ii) Investments				
Bank interest	250	-	250	238
	<u>250</u>	<u>-</u>	<u>250</u>	<u>238</u>

3 Group expenditure

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations and grants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charity expenditure				
Donations and grants				
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

Group	Jubilee Centre £	Furnishings, plant and equipment £	Total £
Cost			
At 1 April 2020	321,612	145,090	466,702
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	321,612	145,090	466,702
Depreciation			
At 1 April 2020	192,215	123,632	315,847
Charge for the year	10,720	9,589	20,309
Disposals	-	-	-
At 31 March 2021	202,935	133,221	336,156
Net book value			
At 31 March 2021	118,677	11,869	130,546
At 31 March 2020	129,397	21,458	150,855
Charity			
Cost			
At 1 April 2020	321,612	81,417	403,029
Additions	-	-	-
At 31 March 2021	321,612	81,417	403,029
Depreciation			
At 1 April 2020	192,215	71,251	263,466
Charge for the year	10,720	4,786	15,506
At 31 March 2021	202,935	76,037	278,972
Net book value			
At 31 March 2021	118,677	5,380	124,057
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

		Balance at 1 April 2020 £	Income	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds					
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
Total unrestricted funds		324,675	250,410	(200,426)	374,660
Restricted funds					
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
Total restricted funds		129,956	80,500	(15,720)	194,736
Total group funds		454,631	330,910	(216,146)	569,396

- (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

	Unrestricted Funds	Restricted Funds	Total
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)
	374,660	194,736	569,396

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.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

<u>Income and endowments from:</u>	Unrestricted funds	Restricted funds	2020 Total
	£	£	£
Donations and legacies			
Donations and grants (note 2)	1,227	-	1,227
	1,227	-	1,227
Charitable activities			
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
Other trading activities			
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
Investments (note 2)	238	-	238
Total	808,005	-	808,005
<u>Expenditure on:</u>			
Raising funds			
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
Charitable activities			
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
Total	806,856	10,720	817,576
Net income/(expenditure)	1,149	(10,720)	(9,571)
Transfers between funds	-	-	-
Net movement in funds	1,149	(10,720)	(9,571)
Total funds brought forward	323,526	140,676	464,202
Total funds carried forward	324,675	129,956	454,631

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

<u>Income and endowments from:</u>	Unrestricted funds £	Restricted funds £	2020 Total £
Donations and legacies			
Donations and grants (note 2)	1,227	-	1,227
WYS Trading Limited - donation	-	-	-
	<u>1,227</u>	<u>-</u>	<u>1,227</u>
Charitable activities			
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
	<u>485,439</u>	<u>-</u>	<u>485,439</u>
Other trading activities			
Membership subscriptions	264,018	-	264,018
Less: Payable to H Q	(216,975)	-	(216,975)
	<u>47,043</u>	<u>-</u>	<u>47,043</u>
Investments (note 2)	<u>161</u>	<u>-</u>	<u>161</u>
Total	<u>533,870</u>	<u>-</u>	<u>533,870</u>
<u>Expenditure on:</u>			
Charitable activities			
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
	<u>607,374</u>	<u>10,720</u>	<u>618,094</u>
Total	<u>607,374</u>	<u>10,720</u>	<u>618,094</u>
Net income/(expenditure)	<u>(73,504)</u>	<u>(10,720)</u>	<u>(84,224)</u>
Transfers between funds	-	-	-
Net movement in funds	<u>(73,504)</u>	<u>(10,720)</u>	<u>(84,224)</u>
Total funds brought forward	<u>346,298</u>	<u>140,676</u>	<u>486,974</u>
Total funds carried forward	<u>272,794</u>	<u>129,956</u>	<u>402,750</u>