

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 2022

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 F Milner L Malloy M Stageman	K McKenzie J Fothergill P Haigh P Drake	M Walker D Holdsworth J Greenwood
Trustees	The trustees who served during the year and to the date of approval were: <i>Ex officio:</i> I Womersley County Commissioner C Dowson from Oct 2021 Acting County Chair L Peers until Sept 2021 County Chair J Greenwood until Sept 2021 County Treasurer S Caselton from Sept 2021 County Treasurer C Fletcher until Sept 2021 County Secretary S Kelshaw from Sept 2021 County Secretary T Hammond County Youth Commissioner <i>Elected by the AGM:</i> Phil Pearson G Caine until Sept 2021 B Halligan L Malloy from Sept 2021 C McNulty <i>Nominated by the County Commissioner:</i> E Clough G Pierce J Reynolds H Fishwick <i>Co-opted:</i> J Young S Galvin from March 2022 J Booth R Hirst until Sept 2021 G Caine from Sept 2021 S Caselton until Sept 2021		
Other attendees (not trustees)	<i>Right to attend:</i> I Hill Regional Commissioner <i>Invited to attend:</i> V Pearson Adult Representative to Council of the Scout Association X Terry Youth Representative to Council of the Scout Association		
Principal office	County Office Bradley Wood Scout Campsite Shepherds Thorn Lane Brighouse HD6 3TU		
Auditors	Brosnans Birkby House Birkby Lane Brighouse HD6 4JJ	Bankers	The Cooperative Bank PO Box 250 Delf House Southway Skelmersdale HD1 2AL
Solicitors	C Green Whitaker Firth Solicitors 1 Manor Row Bradford BD1 4PB	Insurance advisors	Unity Insurance Services Lancing Business Park Lancing Sussex BN15 8UG

WEST YORKSHIRE COUNTY SCOUT COUNCIL

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WEST YORKSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and the financial statements for the year ended 31 March 2022.

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 deficit of £67,617 in the charity (2021: surplus of £163,656). It should be noted that the costs this year include expenditure on specific projects where the income was received and designated for this purpose in the previous financial period (see 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 £3,840 (2021: £3,270) and County administration £nil (2021: £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 has increased, it is anticipated it will take a further 12 months to reach pre Covid 19 levels. Scouting has returned, and numbers are now increasing as Scout Groups have re-commenced face to face scouting. WYS Trading income levels are better than anticipated as of Spring 2022. The business model has been changed to be volunteer led, budgets have been reduced 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 2022

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 22 September 2022 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 2022, 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 2022 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.

Conclusions relating to going concern

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.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees 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.

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.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF WEST YORKSHIRE COUNTY SCOUT COUNCIL

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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- the charity's documentation of their policies and procedures relating to identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- the charity's policies and procedures for detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. These included testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. We also communicated relevant identified laws and regulations to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF WEST YORKSHIRE COUNTY SCOUT COUNCIL

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.

23 September 2022

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

Birkby House
Birkby Lane
Brighouse
HD6 4JJ

WEST YORKSHIRE COUNTY SCOUT COUNCIL

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

Income and endowments from:	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Donations and legacies				
Donations and grants (note 2)	20,555	-	20,555	215,322
	20,555	-	20,555	215,322
Charitable activities				
Activities and events	4,003	-	4,003	9,447
International trips	48,823	-	48,823	40,397
Training courses, D of E, Canoe courses	12,268	-	12,268	2,813
Green Withens - Watersports Centre	15,555	-	15,555	(50)
	80,649	-	80,649	52,607
Other trading activities				
Membership subscriptions	232,225	-	232,225	282,440
Less: Payable to H Q	(208,836)	-	(208,836)	(226,490)
Net membership subscriptions retained	23,389	-	23,389	55,950
Trading subsidiary income	144,252	-	144,252	6,782
	167,641	-	167,641	62,732
Investments (note 2)	168	-	168	250
Total	269,013	-	269,013	330,911
Expenditure on:				
Raising funds				
Trading subsidiary wages	38,636	-	38,636	60,137
Trading subsidiary depreciation	4,147	-	4,147	4,803
Other trading subsidiary costs	108,339	-	108,339	44,872
	151,122	-	151,122	109,812
Charitable activities				
Grants & donations (note 3)	1,300	-	1,300	-
Training	8,887	-	8,887	607
Activities and events	46,083	335	46,418	13,432
Jamboree	-	-	-	-
International trips	30,288	-	30,288	38,041
Big Camp	-	-	-	1,990
Green Withens - Watersports Centre	16,858	-	16,858	10,702
Equipment	38,603	-	38,603	8,678
Stationery, postage & office expenses	5,621	-	5,621	6,644
Insurance	8,422	-	8,422	7,404
Depreciation	2,691	10,720	13,411	15,506
Governance	3,520	-	3,520	3,330
	162,273	11,055	173,328	106,334
Total	313,395	11,055	324,450	216,146
Net income/(expenditure)	(44,382)	(11,055)	(55,437)	114,765
Transfers between funds	-	-	-	-
Taxation	-	-	-	-
Net movement in funds	(44,382)	(11,055)	(55,437)	114,765
Total funds brought forward	374,660	194,736	569,396	454,631
Total funds carried forward	330,278	183,681	513,959	569,396

The fund analysis for the year ended 31 March 2021 is detailed in note 16.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

CHARITY STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

<u>Income and endowments from:</u>	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Donations and legacies				
Donations and grants	1,505	-	1,505	161,257
	<u>1,505</u>	<u>-</u>	<u>1,505</u>	<u>161,257</u>
Charitable activities				
Activities and events	4,003	-	4,003	9,447
Jamboree	-	-	-	-
International trips	48,823	-	48,823	40,397
Equipment sales	-	-	-	-
Training courses, D of E, Canoe courses	12,268	-	12,268	2,813
Green Withens - Watersports Centre	15,555	-	15,555	(50)
	<u>80,649</u>	<u>-</u>	<u>80,649</u>	<u>52,607</u>
Other trading activities				
Membership subscriptions	232,225	-	232,225	282,440
Less: Payable to H Q	(208,836)	-	(208,836)	(226,490)
	<u>23,389</u>	<u>-</u>	<u>23,389</u>	<u>55,950</u>
Investments (note 2)	168	-	168	176
Total	<u>105,711</u>	<u>-</u>	<u>105,711</u>	<u>269,990</u>
<u>Expenditure on:</u>				
Charitable activities				
Grants & donations (note 3)	1,300	-	1,300	-
Training	8,887	-	8,887	607
Activities and events	46,083	335	46,418	13,432
Jamboree	-	-	-	-
International trips	30,288	-	30,288	38,041
Big Camp	-	-	-	1,990
Green Withens - Watersports Centre	16,858	-	16,858	10,702
Equipment	38,603	-	38,603	8,678
Stationery, postage & office expenses	5,621	-	5,621	6,644
Insurance	8,422	-	8,422	7,404
Bad debt provision - trading subsidiary loan	-	-	-	-
Depreciation	2,691	10,720	13,411	15,506
Governance	3,520	-	3,520	3,330
Total	<u>162,273</u>	<u>11,055</u>	<u>173,328</u>	<u>106,334</u>
Net income/(expenditure)	(56,562)	(11,055)	(67,617)	163,656
Transfers between funds	-	-	-	-
Net movement in funds	(56,562)	(11,055)	(67,617)	163,656
Total funds brought forward	371,670	194,736	566,406	402,750
Total funds carried forward	<u>315,108</u>	<u>183,681</u>	<u>498,789</u>	<u>566,406</u>

The fund analysis for the year ended 31 March 2021 is detailed in note 17.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Tangible assets					
Leasehold buildings & fixtures	4		204,495		130,546
Current assets					
Stock		18,928		21,796	
Debtors	6	67,416		12,148	
Cash at bank and in hand		357,712		461,234	
		<u>444,056</u>		<u>495,178</u>	
Liabilities					
Creditors: amounts falling due within one year	7	(134,592)		(56,328)	
Total current assets			<u>309,464</u>		<u>438,850</u>
Total net assets			<u>513,959</u>		<u>569,396</u>
The funds of the charity:					
Restricted funds					
Development Fund (in fixed assets)		107,957		118,677	
Fell Bursary		224		559	
Grand Lodge fund for Bradley Wood storage building		74,500		74,500	
Royal St George for The Hub		1,000		1,000	
		<u>183,681</u>		<u>194,736</u>	
Unrestricted funds					
General fund			<u>330,278</u>		<u>374,660</u>
Total charity funds			<u>513,959</u>		<u>569,396</u>

Approved by the Executive Committee on 22 September 2022

I Womersley
County Commissioner

S Caselton
Treasurer

WEST YORKSHIRE COUNTY SCOUT COUNCIL**CHARITY BALANCE SHEET****AS AT 31 MARCH 2022**

		2022		2021	
	Notes	£	£	£	£
Tangible assets					
Leasehold buildings & fixtures	4		201,867		124,057
Investment WYS Trading Ltd	5		48,217		48,217
			<hr/>		<hr/>
			250,084		172,274
Current assets					
Debtors	6	59,906		7,419	
Cash at bank and in hand		304,751		433,045	
		<hr/>		<hr/>	
		364,657		440,464	
Liabilities					
Creditors: amounts falling due within one year	7	(115,952)		(46,332)	
		<hr/>		<hr/>	
Total current assets			248,705		394,132
			<hr/>		<hr/>
Total net assets			498,789		566,406
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted funds					
Development Fund (in fixed assets)		107,957		118,677	
Fell Bursary		224		559	
Grand Lodge fund for Bradley Wood storage building		74,500		74,500	
Royal St George for The Hub		1,000		1,000	
		<hr/>		<hr/>	
			183,681		194,736
Unrestricted funds					
General fund			315,108		371,670
			<hr/>		<hr/>
Total charity funds			498,789		566,406
			<hr/> <hr/>		<hr/> <hr/>

Approved by the Executive Committee on 22 September 2022

I Womersley
County CommissionerS Caselton
Treasurer

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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
- Storage buildings at 10% 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 2022

2 Group income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
(i) Donations and grants				
Canoe Centre grants/sponsorship	-	-	-	3,000
Green Withens grants and donations	-	-	-	17,384
Grand Lodge	-	-	-	74,500
Legacy	-	-	-	56,323
Miscellaneous	1,505	-	1,505	10,050
Government/council covid support for WYS Trading Limited	19,050	-	19,050	54,065
	<u>20,555</u>	<u>-</u>	<u>20,555</u>	<u>215,322</u>
(ii) Investments				
Bank interest	168	-	168	250
	<u>168</u>	<u>-</u>	<u>168</u>	<u>250</u>

3 Group expenditure

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations and grants	1,300	-	1,300	-
	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>-</u>
Charity expenditure				
	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations and grants				
Donation to WYS Trading Limited	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

4 Tangible fixed assets

Group	Assets under construction £	Jubilee Centre £	Furnishings, plant and equipment £	Total £
Cost				
At 1 April 2021	-	321,612	145,090	466,702
Additions	91,221	-	286	91,507
Disposals	-	-	-	-
At 31 March 2022	91,221	321,612	145,376	558,209
Depreciation				
At 1 April 2021	-	202,935	133,221	336,156
Charge for the year	-	10,720	6,838	17,558
Disposals	-	-	-	-
At 31 March 2022	-	213,655	140,059	353,714
Net book value				
At 31 March 2022	91,221	107,957	5,317	204,495
At 31 March 2021	-	118,677	11,869	130,546
Charity				
Cost				
At 1 April 2021	-	321,612	81,417	403,029
Additions	91,221	-	-	91,221
At 31 March 2022	91,221	321,612	81,417	494,250
Depreciation				
At 1 April 2021	-	202,935	76,037	278,972
Charge for the year	-	10,720	2,691	13,411
At 31 March 2022	-	213,655	78,728	292,383
Net book value				
At 31 March 2022	91,221	107,957	2,689	201,867
At 31 March 2021	-	118,677	5,380	124,057

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.

The asset under construction is a storage building.

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FOR THE YEAR ENDED 31 MARCH 2022

5 Fixed asset investments

Charity

WYS Trading Limited (100% controlled subsidiary)

	2022	2021
	£	£
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 2022 WYS Trading Limited produced the following results:

	2022	2021
	£	£
Turnover	144,252	6,856
Covid support	19,050	54,065
Direct costs	(43,257)	(9,939)
Gross profit	120,045	50,982
Overheads	(107,865)	(99,873)
Net (loss)/profit	12,180	(48,891)
Charitable donation to County	-	-
Taxation	-	-
Retained profit for year	12,180	(48,891)
Reserves carried forward	(34,832)	(47,012)

The loss for the year is after charging repair costs (after County grants) at Bradley Wood in the order of £13,260 (2021: £4,177) and insurance premiums of £8,217 (2021: £9,472).

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	Group	Charity	Charity
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	-	-	-	-
Prepayments and accrued income	67,416	12,148	59,906	7,419
	<u>67,416</u>	<u>12,148</u>	<u>59,906</u>	<u>7,419</u>

7 Creditors	Group	Group	Charity	Charity
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	24,506	7,942	8,548	-
Amounts owed to group and associated undertakings	-	-	-	-
Accruals and deferred income	110,086	48,332	107,404	46,332
Taxation & Social Security	-	54	-	-
	<u>134,592</u>	<u>56,328</u>	<u>115,952</u>	<u>46,332</u>

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

8 Group movements on funds		Balance at 1 April 2021 £	Income	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds					
General fund		294,003	269,013	(259,571)	303,445
<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	-	(35,490)	20,833
Total unrestricted funds		374,660	269,013	(313,395)	330,278
Restricted funds					
Development fund (in fixed assets)	(a)	118,677	-	(10,720)	107,957
Fell bursary	(b)	559	-	(335)	224
Grand Lodge fund for Bradley Wood storage building	(c)	74,500	-	-	74,500
Royal St George for The Hub	(d)	1,000	-	-	1,000
Total restricted funds		194,736	-	(11,055)	183,681
Total group funds		569,396	269,013	(324,450)	513,959

- (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) Represents funds donated by The Grand Lodge of Mark Master Masons Fund of Benevolence towards the construction of a storage building at Bradley Wood. This has been spent on the building now, and shows as a fixed asset. The fund will reduce as the asset is depreciated.
- (d) 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	96,538	107,957	204,495
Stock	18,928	-	18,928
Debtors	67,416	-	67,416
Cash at bank and in hand	281,988	75,724	357,712
Creditors	(134,592)	-	(134,592)
	330,278	183,681	513,959

The loan from the charity to WYS Trading Limited of £98,217 (2021: £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 2022

10 Staff costs

No wages are paid directly by 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 £530 (2021: £165).

12 Auditor's remuneration

Remuneration for the audit, including fees paid for accountancy and payroll services to the auditor, is £8,004, (2021: £6,741).

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 £6,628 (2021: £862) were paid to this company.

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 increase in the coming 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 has 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.

WYS Trading income levels are better than anticipated as of Spring 2022 (the trading subsidiary company - see note 5 for information). Bookings are returning and budgets have been reduced to reflect the anticipated income levels. The business model has been changed to be more volunteer led and new approaches to income generation are being developed.

16 Capital commitments

A further £9,300 is to be spent after the year end to complete the storage building listed as an asset under construction in note 4.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

16 Consolidated statement of financial activities for year ended 31 March 2021 (Group)

<u>Income and endowments from:</u>	Unrestricted funds	Restricted funds	2021 Total
	£	£	£
Donations and legacies			
Donations and grants (note 2)	134,822	80,500	215,322
	<u>134,822</u>	<u>80,500</u>	<u>215,322</u>
Charitable activities			
Activities	9,447	-	9,447
International trips	-	-	-
Jamboree	40,397	-	40,397
Equipment sales	-	-	-
Training courses, D of E, Canoe courses	2,813	-	2,813
Green Withens - Watersports Centre	(50)	-	(50)
	<u>52,607</u>	<u>-</u>	<u>52,607</u>
Other trading activities			
Membership subscriptions	282,440	-	282,440
Less: Payable to H Q	(226,490)	-	(226,490)
Net membership subscriptions retained	55,950	-	55,950
Trading subsidiary income	6,782	-	6,782
	<u>62,732</u>	<u>-</u>	<u>62,732</u>
Investments (note 2)	250	-	250
Total	<u>250,411</u>	<u>80,500</u>	<u>330,911</u>
<u>Expenditure on:</u>			
Raising funds			
Trading subsidiary wages	60,137	-	60,137
Trading subsidiary depreciation	4,803	-	4,803
Other trading subsidiary costs	44,872	-	44,872
	<u>109,812</u>	<u>-</u>	<u>109,812</u>
Charitable activities			
Training	607	-	607
Activities and events	10,432	3,000	13,432
International trips	-	-	-
Big Camp	38,041	-	38,041
Jamboree	1,990	-	1,990
Green Withens - Watersports Centre	8,702	2,000	10,702
Equipment	8,678	-	8,678
Stationery, postage & office expenses	6,644	-	6,644
Insurance	7,404	-	7,404
Depreciation	4,786	10,720	15,506
Governance	3,330	-	3,330
	<u>90,614</u>	<u>15,720</u>	<u>106,334</u>
Total	<u>200,426</u>	<u>15,720</u>	<u>216,146</u>
Net income/(expenditure)	49,985	64,780	114,765
Transfers between funds	-	-	-
Net movement in funds	49,985	64,780	114,765
Total funds brought forward	<u>324,675</u>	<u>129,956</u>	<u>454,631</u>
Total funds carried forward	<u>374,660</u>	<u>194,736</u>	<u>569,396</u>

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

17 Statement of financial activities for year ended 31 March 2021 (charity)

<u>Income and endowments from:</u>	Unrestricted funds	Restricted funds	2021 Total
	£	£	£
Donations and legacies			
Donations and grants (note 2)	80,757	80,500	161,257
WYS Trading Limited - donation	-	-	-
	<u>80,757</u>	<u>80,500</u>	<u>161,257</u>
Charitable activities			
Activities	9,447	-	9,447
Jamboree	-	-	-
International trips	40,397	-	40,397
Equipment sales	-	-	-
Training courses, D of E, Canoe courses	2,813	-	2,813
Green Withens - Watersports Centre	(50)	-	(50)
	<u>52,607</u>	<u>-</u>	<u>52,607</u>
Other trading activities			
Membership subscriptions	282,440	-	282,440
Less: Payable to H Q	(226,490)	-	(226,490)
	<u>55,950</u>	<u>-</u>	<u>55,950</u>
Investments (note 2)	176	-	176
Total	<u>189,490</u>	<u>80,500</u>	<u>269,990</u>
<u>Expenditure on:</u>			
Charitable activities			
Grants & donations (note 3)	-	-	-
Training	607	-	607
Activities	10,432	3,000	13,432
Jamboree	-	-	-
International trips	38,041	-	38,041
Big Camp	1,990	-	1,990
Green Withens - Watersports Centre	8,702	-	8,702
Equipment	8,678	-	8,678
Stationery, postage & office expenses	6,644	-	6,644
Bad debt provision - trading subsidiary loan	-	-	-
Insurance	7,404	-	7,404
Depreciation	4,786	10,720	15,506
Governance	3,330	-	3,330
	<u>90,614</u>	<u>13,720</u>	<u>104,334</u>
Total	<u>90,614</u>	<u>13,720</u>	<u>104,334</u>
Net income/(expenditure)	98,876	66,780	165,656
Transfers between funds	-	-	-
Net movement in funds	98,876	66,780	165,656
Total funds brought forward	272,794	129,956	402,750
Total funds carried forward	<u>371,670</u>	<u>196,736</u>	<u>568,406</u>