

Bosman

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 2023**

# WEST YORKSHIRE COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity no.** 524829

**Scout Association no.** 166

**Hon. President** K Leadbeater MP

**Hon. Vice Presidents**

B Fishwick	K McKenzie	M Walker
F Milner	J Fothergill	D Holdsworth
L Malloy	P Haigh	J Greenwood
M Stageman	P Drake	

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

*Ex officio:*

I Womersley	County Commissioner
C Dowson	County Chair
S Caselton	County Treasurer
C Watson	County Secretary (from June 2022)
T Hammond	County Youth Commissioner

*Elected by the AGM:*

Phil Pearson	C McNulty
B Halligan	L Malloy

*Nominated by the County Commissioner:*

E Clough  
G Pierce  
J Reynolds  
H Fishwick

*Co-opted:*

J Young	S Galvin
J Booth (until Sept. 2022)	G Caine
G Peers (from Sept. 2022)	

**Other attendees  
(not trustees)**

*Right to attend:*

I Hill	Regional Commissioner
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*Invited to attend:*

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

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The trustees present their report and the financial statements for the year ended 31 March 2023.

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 £19,672 in the charity (2022: deficit of 67,617). 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 £3,490 (2022: £3,520).

### **Reserves**

It was agreed by Executive on the 7th July 2022 that reserves are being held to ensure the level of activity can be maintained for at least one year, without income, through a policy to hold 100% of one years gross expenditure.

### **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. The demand to join the scouting adventure continues to show exceptional growth. Three new directors have been appointed to WYS Trading and are reviewing the business model and budgets, developing volunteering and new approaches to income generation for the site.

### **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)**

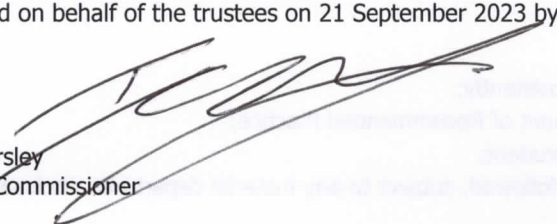
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Statement of disclosure to auditor**

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

Approved on behalf of the trustees on 21 September 2023 by



I Womersley  
County Commissioner

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the Scout Association Policy, Organisation and Rules. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# WEST YORKSHIRE COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITORS' REPORT

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

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#### Opinion

We have audited the group financial statements of West Yorkshire County Scout Council and its subsidiaries for the year ended 31 March 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 2023 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

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##### **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](http://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.



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

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Birkby House  
Birkby Lane  
Brighouse  
HD6 4JJ

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>Income and endowments from:</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Donations and grants (note 2)	2,734	25,000	27,734	20,555
	<u>2,734</u>	<u>25,000</u>	<u>27,734</u>	<u>20,555</u>
<b>Charitable activities</b>				
Activities and events	31,214	-	31,214	2,513
Gang Show	22,870	-	22,870	-
Jamboree	-	-	-	-
International trips	71	-	71	48,823
Equipment sales	800	-	800	-
Training courses, D of E, Canoe courses	10,818	-	10,818	12,268
Canoe activity income	7,279	-	7,279	1,490
Green Withens - Watersports Centre	21,273	-	21,273	15,555
	<u>94,325</u>	<u>-</u>	<u>94,325</u>	<u>80,649</u>
<b>Other trading activities</b>				
Membership subscriptions	281,475	-	281,475	232,225
Less: Payable to H Q	(242,811)	-	(242,811)	(208,836)
Net membership subscriptions retained	38,664	-	38,664	23,389
Trading subsidiary income	274,402	-	274,402	144,252
	<u>313,066</u>	<u>-</u>	<u>313,066</u>	<u>167,641</u>
<b>Investments (note 2)</b>	297	-	297	168
<b>Total</b>	<u>410,422</u>	<u>25,000</u>	<u>435,422</u>	<u>269,013</u>
<b>Expenditure on:</b>				
<b>Raising funds</b>				
Trading subsidiary wages	84,072	-	84,072	38,636
Trading subsidiary depreciation	2,979	-	2,979	4,147
Other trading subsidiary costs	202,923	-	202,923	108,339
	<u>289,974</u>	<u>-</u>	<u>289,974</u>	<u>151,122</u>
<b>Charitable activities</b>				
Grants & donations (note 3)	-	-	-	1,300
Training	12,206	-	12,206	8,887
Activities and events	39,870	100	39,970	45,119
Gang Show	24,595	-	24,595	-
Jamboree	-	-	-	-
International trips	1,656	-	1,656	30,288
Canoe activity costs	4,183	-	4,183	1,299
Green Withens - Watersports Centre	17,112	-	17,112	16,858
Equipment	8,902	15,000	23,902	38,603
Stationery, postage & office expenses	5,136	-	5,136	5,621
Insurance	8,081	-	8,081	8,422
Depreciation	2,689	20,412	23,101	13,411
Governance	3,490	-	3,490	3,520
	<u>127,920</u>	<u>35,512</u>	<u>163,432</u>	<u>173,328</u>
<b>Total</b>	<u>417,894</u>	<u>35,512</u>	<u>453,406</u>	<u>324,450</u>
<b>Net income/(expenditure)</b>	<u>(7,472)</u>	<u>(10,512)</u>	<u>(17,984)</u>	<u>(55,437)</u>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>(7,472)</u>	<u>(10,512)</u>	<u>(17,984)</u>	<u>(55,437)</u>
<b>Total funds brought forward</b>	<u>330,278</u>	<u>183,681</u>	<u>513,959</u>	<u>569,396</u>
<b>Total funds carried forward</b>	<u>322,806</u>	<u>173,169</u>	<u>495,975</u>	<u>513,959</u>

The fund analysis for the year ended 31 March 2022 is detailed in note 16.

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**CHARITY STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>Income and endowments from:</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Donations and grants	2,734	25,000	27,734	1,505
	<u>2,734</u>	<u>25,000</u>	<u>27,734</u>	<u>1,505</u>
<b>Charitable activities</b>				
Activities and events	31,214	-	31,214	2,513
Gang Show	22,870	-	22,870	-
Jamboree	-	-	-	-
International trips	71	-	71	48,823
Equipment sales	800	-	800	-
Training courses, D of E, Canoe courses	10,818	-	10,818	12,268
Canoe activity income	7,279	-	7,279	1,490
Green Withens - Watersports Centre	21,273	-	21,273	15,555
	<u>94,325</u>	<u>-</u>	<u>94,325</u>	<u>80,649</u>
<b>Other trading activities</b>				
Membership subscriptions	281,475	-	281,475	232,225
Less: Payable to H Q	(242,811)	-	(242,811)	(208,836)
	<u>38,664</u>	<u>-</u>	<u>38,664</u>	<u>23,389</u>
<b>Investments</b>	115	-	115	168
<b>Total</b>	<u>135,838</u>	<u>25,000</u>	<u>160,838</u>	<u>105,711</u>
<b>Expenditure on:</b>				
<b>Charitable activities</b>				
Grants & donations (note 3)	-	-	-	1,300
Training courses, D of E	14,871	-	14,871	8,887
Activities and events	53,367	100	53,467	45,119
Gang show	24,595	-	24,595	-
Jamboree	-	-	-	-
International trips	1,656	-	1,656	30,288
Canoe activity costs	4,183	-	4,183	1,299
Green Withens - Watersports Centre	17,112	-	17,112	16,858
Equipment	9,545	15,000	24,545	38,603
Stationery, postage & office expenses	5,409	-	5,409	5,621
Insurance	8,081	-	8,081	8,422
Depreciation	2,689	20,412	23,101	13,411
Governance	3,490	-	3,490	3,520
<b>Total</b>	<u>144,998</u>	<u>35,512</u>	<u>180,510</u>	<u>173,328</u>
<b>Net income/(expenditure)</b>	<u>(9,160)</u>	<u>(10,512)</u>	<u>(19,672)</u>	<u>(67,617)</u>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>(9,160)</u>	<u>(10,512)</u>	<u>(19,672)</u>	<u>(67,617)</u>
<b>Total funds brought forward</b>	<u>315,108</u>	<u>183,681</u>	<u>498,789</u>	<u>566,406</u>
<b>Total funds carried forward</b>	<u>305,948</u>	<u>173,169</u>	<u>479,117</u>	<u>498,789</u>

The fund analysis for the year ended 31 March 2022 is detailed in note 17.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

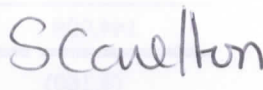
CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Tangible assets</b>					
Leasehold buildings & fixtures	4		186,203		204,495
<b>Current assets</b>					
Stock		16,157		18,928	
Debtors	6	342,192		67,416	
Cash at bank and in hand		489,500		357,712	
			847,849		444,056
<b>Liabilities</b>					
Creditors: amounts falling due within one year	7	(538,077)		(134,592)	
<b>Total current assets</b>			309,772		309,464
<b>Total net assets</b>			495,975		513,959
<b>The funds of the charity:</b>					
<b>Restricted funds</b>					
Development Fund (in fixed assets)		97,237		107,957	
Fell Bursary		124		224	
Grand Lodge fund for Bradley Wood storage building		64,808		74,500	
Royal St George for The Hub		1,000		1,000	
Our Space Capital Grant		10,000		-	
			173,169		183,681
<b>Unrestricted funds</b>					
<b>General fund</b>			322,806		330,278
<b>Total charity funds</b>			495,975		513,959

Approved by the Executive Committee on 21 September 2023

  
I Womersley  
County Commissioner

  
S Caselton  
Treasurer

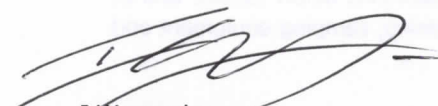
**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

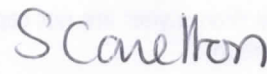
**CHARITY BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Tangible assets</b>					
Leasehold buildings & fixtures	4		184,460		201,867
Investment WYS Trading Ltd	5		48,217		48,217
			232,677		250,084
<b>Current assets</b>					
Debtors	6	285,347		59,906	
Cash at bank and in hand		406,359		304,751	
		691,706		364,657	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	7	(445,266)		(115,952)	
<b>Total current assets</b>			246,440		248,705
<b>Total net assets</b>			479,117		498,789
<b>The funds of the charity:</b>					
<b>Restricted funds</b>					
Development Fund (in fixed assets)		97,237		107,957	
Fell Bursary		124		224	
Grand Lodge fund for Bradley Wood storage building		64,808		74,500	
Royal St George for The Hub		1,000		1,000	
Our Space Capital Grant		10,000		-	
		173,169		183,681	
<b>Unrestricted funds</b>					
<b>General fund</b>			305,948		315,108
<b>Total charity funds</b>			479,117		498,789

Approved by the Executive Committee on 21 September 2023

  
I Womersley  
County Commissioner

  
S Caselton  
Treasurer

**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.

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**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**2 Group income**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>(i) Donations and grants</b>				
Lloyds Bank Foundation	1,500	-	1,500	-
Our Space Capital Grant	-	25,000	25,000	-
Miscellaneous	1,234	-	1,234	1,505
Government/council covid support for WYS Trading Limited	-	-	-	19,050
	<u>2,734</u>	<u>25,000</u>	<u>27,734</u>	<u>20,555</u>
<b>(ii) Investments</b>				
Bank interest	297	-	297	168
	<u>297</u>	<u>-</u>	<u>297</u>	<u>168</u>

**3 Group expenditure**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations and grants	-	-	-	1,300
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300</u>

**Charity expenditure**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Donations and grants</b>				
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 2023

4 Tangible fixed assets

Group	Storage unit £	Jubilee Centre £	Furnishings, plant and equipment £	Total £
<b>Cost</b>				
At 1 April 2022	91,221	321,612	145,376	558,209
Additions	5,694	-	2,094	7,788
Disposals	-	-	-	-
<b>At 31 March 2023</b>	<b>96,915</b>	<b>321,612</b>	<b>147,470</b>	<b>565,997</b>
<b>Depreciation</b>				
At 1 April 2022	-	213,655	140,059	353,714
Charge for the year	9,692	10,720	5,668	26,080
Disposals	-	-	-	-
<b>At 31 March 2023</b>	<b>9,692</b>	<b>224,375</b>	<b>145,727</b>	<b>379,794</b>
<b>Net book value</b>				
<b>At 31 March 2023</b>	<b>87,223</b>	<b>97,237</b>	<b>1,743</b>	<b>186,203</b>
At 31 March 2022	91,221	107,957	5,317	204,495
<b>Charity</b>				
<b>Cost</b>				
At 1 April 2022	91,221	321,612	81,417	494,250
Additions	5,694	-	-	5,694
<b>At 31 March 2023</b>	<b>96,915</b>	<b>321,612</b>	<b>81,417</b>	<b>499,944</b>
<b>Depreciation</b>				
At 1 April 2022	-	213,655	78,728	292,383
Charge for the year	9,692	10,720	2,689	23,101
<b>At 31 March 2023</b>	<b>9,692</b>	<b>224,375</b>	<b>81,417</b>	<b>315,484</b>
<b>Net book value</b>				
<b>At 31 March 2023</b>	<b>87,223</b>	<b>97,237</b>	<b>-</b>	<b>184,460</b>
At 31 March 2022	91,221	107,957	2,689	201,867

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 2023**

**5 Fixed asset investments**

**Charity**

WYS Trading Limited (100% controlled subsidiary)

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 2023 WYS Trading Limited produced the following results:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Turnover	291,664	144,252
Covid support	-	19,050
Direct costs	(85,864)	(43,257)
Gross profit	205,800	120,045
Overheads	(204,110)	(107,865)
Net (loss)/profit	1,690	12,180
Charitable donation to County	-	-
Taxation	-	-
Retained profit for year	1,690	12,180
Reserves carried forward	(33,142)	(34,832)

The loss for the year is after charging repair costs (after County grants) at Bradley Wood in the order of £35,566 (2022: £13,260) and insurance premiums of £9,981 (2022: £8,217).

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

**6 Debtors**

	<b>Group</b>	<b>Group</b>	<b>Charity</b>	<b>Charity</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	51,725	-	-	-
Prepayments and accrued income	290,467	67,416	285,347	59,906
	<u>342,192</u>	<u>67,416</u>	<u>285,347</u>	<u>59,906</u>

**7 Creditors**

	<b>Group</b>	<b>Group</b>	<b>Charity</b>	<b>Charity</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	16,174	24,506	3,324	8,548
Amounts owed to group and associated undertakings	-	-	-	-
Accruals and deferred income	504,487	110,086	441,942	107,404
Taxation & Social Security	17,416	-	-	-
	<u>538,077</u>	<u>134,592</u>	<u>445,266</u>	<u>115,952</u>

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

8 Charity movements on funds

		Balance at 1 April 2022 £	Income	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General fund		288,275	410,422	(407,922)	290,775
<i>Designated funds:-</i>					
Sovereign for Bradley Wood storage building		5,000	-	-	5,000
Hardship fund		1,000	-	-	1,000
Bushell legacy for Bushell Shelters		20,833	-	(9,972)	10,861
<b>Total unrestricted funds</b>		<b>315,108</b>	<b>410,422</b>	<b>(417,894)</b>	<b>307,636</b>
<b>Restricted funds</b>					
Development fund (in fixed assets)	(a)	107,957	-	(10,720)	97,237
Fell bursary	(b)	224	-	(100)	124
Grand Lodge fund for Bradley Wood storage building (in fixed assets)	(c)	74,500	-	(9,692)	64,808
Royal St George for The Hub	(d)	1,000	-	-	1,000
Our Space Capital Grant	(e)	-	25,000	(15,000)	10,000
<b>Total restricted funds</b>		<b>183,681</b>	<b>25,000</b>	<b>(35,512)</b>	<b>173,169</b>
<b>Total group funds</b>		<b>498,789</b>	<b>435,422</b>	<b>(453,406)</b>	<b>480,805</b>

- (a) The Development Fund represents grants and donations towards the cost of the Jubilee Centre at Bradley Wood. This is the net book value of the building.
- (b) Represents funds donated to aid young person overseas expeditions.
- (c) 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.
- (e) Represents money received from Kirklees Council to fund high ropes equipment and the creation of a survival camp.

Group movements on funds

		Balance at 1 April 2022 £	Income	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General fund		303,445	410,422	(407,922)	305,945
<i>Designated funds:-</i>					
Sovereign for Bradley Wood storage building		5,000	-	-	5,000
Hardship fund		1,000	-	-	1,000
Bushell legacy for Bushell Shelters		20,833	-	(9,972)	10,861
<b>Total unrestricted funds</b>		<b>330,278</b>	<b>410,422</b>	<b>(417,894)</b>	<b>322,806</b>
<b>Restricted funds</b>					
Development fund (in fixed assets)	(a)	107,957	-	(10,720)	97,237
Fell bursary	(b)	224	-	(100)	124
Grand Lodge fund for Bradley Wood storage building (in fixed assets)	(c)	74,500	-	(9,692)	64,808
Royal St George for The Hub	(d)	1,000	-	-	1,000
Our Space Capital Grant	(e)	-	25,000	(15,000)	10,000
<b>Total restricted funds</b>		<b>183,681</b>	<b>25,000</b>	<b>(35,512)</b>	<b>173,169</b>
<b>Total group funds</b>		<b>513,959</b>	<b>435,422</b>	<b>(453,406)</b>	<b>495,975</b>

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

	Unrestricted Funds	Restricted Funds	Total
Tangible fixed assets	24,158	162,045	186,203
Stock	16,157	-	16,157
Debtors	342,192	-	342,192
Cash at bank and in hand	478,376	11,124	489,500
Creditors	(538,077)	-	(538,077)
	322,806	173,169	495,975

The loan from the charity to WYS Trading Limited of £98,217 (2022: £98,217) shown within investments represents cash and stocks to fund development in the Jubilee Centre, carry out major repairs and to provide working capital for the operation of the whole of Bradley Wood, the management of which is subcontracted to WYS Trading Limited. No interest is charged on the loan, but the distributable taxable profits after payment of all operating costs relating to Bradley Wood, are donated back to the County.

**10 Staff costs**

No wages are paid directly by the County.

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 £782 (2022: £530).

**12 Auditor's remuneration**

Remuneration for the audit, including fees paid for accountancy and payroll services to the auditor, is £7,481, (2022: £8,004).

**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 £17,078 (2022: £6,628) 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. 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. Bookings are returning and budgets have been revised to reflect the anticipated income levels. Three new directors have been appointed to WYS Trading and are reviewing the business model and budgets, developing volunteering and new approaches to income generation for the site.

WEST YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

16 Consolidated statement of financial activities for year ended 31 March 2022 (Group)

<b><u>Income and endowments from:</u></b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations and grants (note 2)	20,555	-	20,555
	<u>20,555</u>	<u>-</u>	<u>20,555</u>
<b>Charitable activities</b>			
Activities	4,003	-	4,003
International trips	48,823	-	48,823
Jamboree	-	-	-
Equipment sales	-	-	-
Training courses, D of E, Canoe courses	12,268	-	12,268
Green Withens - Watersports Centre	15,555	-	15,555
	<u>80,649</u>	<u>-</u>	<u>80,649</u>
<b>Other trading activities</b>			
Membership subscriptions	232,225	-	232,225
Less: Payable to H Q	(208,836)	-	(208,836)
Net membership subscriptions retained	23,389	-	23,389
Trading subsidiary income	144,252	-	144,252
	<u>167,641</u>	<u>-</u>	<u>167,641</u>
<b>Investments</b> (note 2)	168	-	168
<b>Total</b>	<u>269,013</u>	<u>-</u>	<u>269,013</u>
<b><u>Expenditure on:</u></b>			
<b>Raising funds</b>			
Trading subsidiary wages	38,636	-	38,636
Trading subsidiary depreciation	4,147	-	4,147
Other trading subsidiary costs	108,339	-	108,339
	<u>151,122</u>	<u>-</u>	<u>151,122</u>
<b>Charitable activities</b>			
Grants and donations	1,300	-	1,300
Training	8,887	-	8,887
Activities and events	46,083	335	46,418
International trips	30,288	-	30,288
Big Camp	-	-	-
Jamboree	-	-	-
Green Withens - Watersports Centre	16,858	-	16,858
Equipment	38,603	-	38,603
Stationery, postage & office expenses	5,621	-	5,621
Insurance	8,422	-	8,422
Depreciation	2,691	10,720	13,411
Governance	3,520	-	3,520
	<u>162,273</u>	<u>11,055</u>	<u>173,328</u>
<b>Total</b>	<u>313,395</u>	<u>11,055</u>	<u>324,450</u>
<b>Net income/(expenditure)</b>	<u>(44,382)</u>	<u>(11,055)</u>	<u>(55,437)</u>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<u>(44,382)</u>	<u>(11,055)</u>	<u>(55,437)</u>
<b>Total funds brought forward</b>	<u>374,660</u>	<u>194,736</u>	<u>569,396</u>
<b>Total funds carried forward</b>	<u>330,278</u>	<u>183,681</u>	<u>513,959</u>

**WEST YORKSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**17 Statement of financial activities for year ended 31 March 2022 (charity)**

<b><u>Income and endowments from:</u></b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations and grants (note 2)	1,505	-	1,505
WYS Trading Limited - donation	-	-	-
	<u>1,505</u>	<u>-</u>	<u>1,505</u>
<b>Charitable activities</b>			
Activities	4,003	-	4,003
Jamboree	-	-	-
International trips	48,823	-	48,823
Equipment sales	-	-	-
Training courses, D of E, Canoe courses	12,268	-	12,268
Green Withens - Watersports Centre	15,555	-	15,555
	<u>80,649</u>	<u>-</u>	<u>80,649</u>
<b>Other trading activities</b>			
Membership subscriptions	232,225	-	232,225
Less: Payable to H Q	(208,836)	-	(208,836)
	<u>23,389</u>	<u>-</u>	<u>23,389</u>
<b>Investments (note 2)</b>	168	-	168
<b>Total</b>	<u>105,711</u>	<u>-</u>	<u>105,711</u>
<b><u>Expenditure on:</u></b>			
<b>Charitable activities</b>			
Grants & donations (note 3)	1,300	-	1,300
Training	8,887	-	8,887
Activities	46,083	335	46,418
Jamboree	-	-	-
International trips	30,288	-	30,288
Big Camp	-	-	-
Green Withens - Watersports Centre	16,858	-	16,858
Equipment	38,603	-	38,603
Stationery, postage & office expenses	5,621	-	5,621
Bad debt provision - trading subsidiary loan	-	-	-
Insurance	8,422	-	8,422
Depreciation	2,691	10,720	13,411
Governance	3,520	-	3,520
	<u>162,273</u>	<u>11,055</u>	<u>173,328</u>
<b>Total</b>	<u>162,273</u>	<u>11,055</u>	<u>173,328</u>
<b>Net income/(expenditure)</b>	<u>(56,562)</u>	<u>(11,055)</u>	<u>(67,617)</u>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<u>(56,562)</u>	<u>(11,055)</u>	<u>(67,617)</u>
<b>Total funds brought forward</b>	<u>371,670</u>	<u>194,736</u>	<u>566,406</u>
<b>Total funds carried forward</b>	<u>315,108</u>	<u>183,681</u>	<u>498,789</u>