

West Yorkshire Scouts

Annual Report 2025-2026



Reflect.
Refocus.
Renew.

Chair's report

It's a much used phrase but "where has this year gone?" In the words of writers and poets, "Time Waits for No One!" So true in the world of charitable governance.

Over the past twelve months, the Trustees of our charity; on behalf of the wider County Scout Council, have faced a series of complex challenges and issues, working hard to preserve and improve the charitable governance of West Yorkshire Scouts. In a time of increasing regulation, the need to find solutions to legacy issues, rising governance costs, enhanced reporting requirements and the need to support the issuance of regulatory notes from the Charity Commission, the world of the Trusteeship has had little time to pause for breath since this time last year. Such challenges resonate strongly with our Scouting family not only across our County but across the UK.

Collectively, we know all too well the breadth of the demands faced by our governance, management and work teams in support of our charitable activities. With an ever increasing focus on financial management, risk mitigation, safety and data protection coupled with Charity Commission compliance, our Trustees aided by their professional advisors; both legal and financial, have had plenty to do over the past twelve months. All part of improving our approach to charitable governance here in West Yorkshire.

Through the efforts of many, I am pleased to say our charity has strengthened its' charitable governance and remains in a stable and viable position. Are there headwinds ahead? Of course, the answer to that question is yes - it would be unreasonable, complacent and even remiss to suggest otherwise. In particular, we continue to face legal, compliance and safety headwinds to ensure we remain vigilant to preserve a duty of care to our young people, adult volunteers and, of course, the general public.

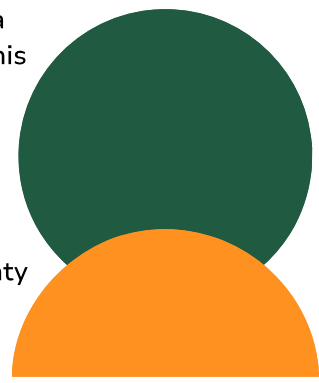
Our year together has continued to see increase improvement in both the commercial viability and legal position of WYS Trading Ltd, our trading subsidiary. It is fair to say, those headwinds have subsided a little over the past twelve months. The implementation of recommendations falling out of our governance review conducted by our legal advisors in the latter part of 2025 have been an integral part of that improvement initiative. In particular, those matters relating to the constitutional, legal and financial arrangements around our trading subsidiary. It goes without saying, that I extend a much deserved "thank you" to the Ian, Carey and all the staff of WYS Trading Ltd for all they have done to make this happen in conjunction with our Trustee Board. As we move forward, our governance teams will be actively engaged in a series of initiatives to progress agreements around shared services, asset management, closure of lease renewals, financial management and Charity Commission compliance.



Our shared purpose is to strengthen the governance foundations across both our charity and its' trading subsidiary to support growth and a forward momentum for our Scouting family.

It will come as no surprise that our Trustees will openly embrace opportunities for the deployment of technology; as a key element of that improvement work, to ease the substantial burden on those who sit at the coal-face of our day-to-day governance requirement.

In the Health & Safety domain, our highly valued volunteers at Bradley Wood and Green Withens; as with so many others members of our Scouting family, across the County, have "done us proud!". In conjunction with the directives from the Charity Commission and the Scout Association, our teams have worked diligently this year to ensure we continue to do our very best to provide a safe space for our young people and adult volunteers to experience adventure and time in the "Great Outdoors". In particular, we are all indebted to the many volunteers, advisors and instructors; led by Elaine & Andrew at Bradley Wood and Green Withens respectively, who continue to work both proactively and tirelessly; in many cases unseen, to maintaining our County-led activity centres here in West Yorkshire. In particular, those who give their time willingly and extensively to preserve our woodland, our buildings, our assets and, of course, the safe activities our young people experience and enjoy on a weekly basis. Needless to say, this deep gratitude extends to all those who continue to shoulder similar responsibilities and give unswerving commitment on Trustee Boards and at our District-led sites across our County



Chair's report

In the year ahead, our Trustees remain deeply committed to developing and maintaining an open and inclusive approach to the challenges of charitable governance. A fervent resolve to broaden engagement with all parties, to empower individuals to come forward, work collaboratively, voice valued opinions, challenge constructively, share ideas and play an active part in shaping our future in accordance with our shared values as Scouts. Simply put, to improve our wellbeing and encourage volunteers to be part of the solution. After all, it is one Scouting family to which we all belong.

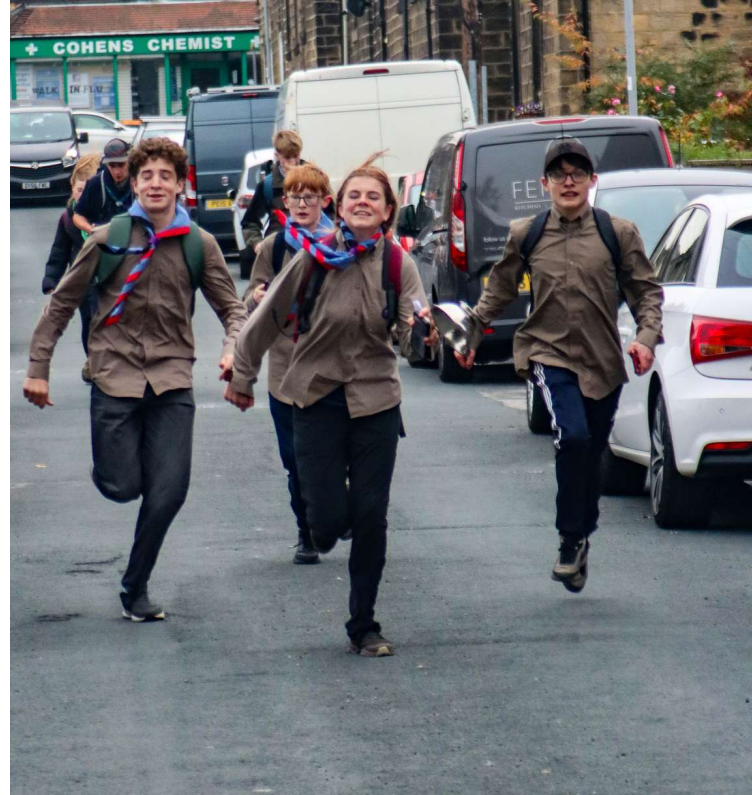
In closing, on behalf of our Trustees and wider County Scout Council, I extend a much deserved "thank you" all those who continue to give unswerving commitment and shoulder significant legal responsibility in key governance roles. In particular, to say a much deserved "thank you" for their commitment, service, active engagement and most of all a generous spirit to work together to provide the gift of Scouting for the betterment of our young people here in West Yorkshire.

Whatever the year ahead may bring, I wish you the brightest of futures, safe times and enduring success.

For and on behalf of the Trustees of West Yorkshire Scouts,



Chair of the Board of Trustees
Vice-President, West Yorkshire Scouts



- State whether they've followed applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it's inappropriate to presume the charity will continue in business.

Our Trustees are responsible for making sure adequate systems of control and accurate accounting records are maintained to safeguard West Yorkshire Scouts assets. They provide reasonable assurance for the prevention and detection of fraud and other irregularities.

Our internal controls include:

- A strategic and operational plan and budget.
- Regular consideration by the Board and Finance Committee of financial results, variances from budget.
- Risk identification and management processes.
- Serious incident reporting.

In reviewing the strategic plans and policies throughout this year, our Board of Trustees have complied with their legal duty to have due regard to Charity Commission guidance on public benefit while safeguarding the assets.

Trustees believe these internal controls are adequate in providing reasonable assurance against material misstatement or loss.

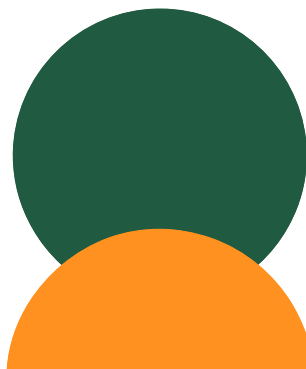
Trustees' responsibilities

Our Board of Trustees are responsible for preparing the Annual Report and overseeing our financial statements in accordance with the Charities Act 2011 (as amended in 2022) and United Kingdom Generally Accepted Accounting Practice (GAAP).

Trustees make sure our financial statements give a true and fair view of the status of both the group and the charity. They also monitor income generating activities and the application of Scouts' resources throughout the year.

In preparing these financial statements, Trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are both reasonable and prudent.





A year as County Lead Volunteer: Reflecting on progress and looking ahead

Stepping into the role of County Lead Volunteer a year ago was both a privilege and a responsibility I did not take lightly. Over the past twelve months, I've had the opportunity to work alongside an incredible network of volunteers, young people, and supporters who all share a common goal: to provide the very best experiences for our Scouts.

This year has been defined by progress, collaboration, and a clear focus on making Scouting accessible, inclusive, and sustainable for everyone. One of the achievements I'm most proud of is our work supporting the Open to All campaign. By advocating for changes to ensure Scouts do not pay tax on nights away, we've taken a meaningful step towards removing financial barriers and ensuring that every young person has the opportunity to experience the adventure and learning that residential trips bring. Access to these experiences should never be limited by cost, and this work has helped move us closer to that goal.

We've also made significant strides in strengthening our governance and compliance. Thanks to the dedication of trustees across all levels, we have ensured that every group, district, and the county has reviewed its governance. This is no small task! Strong foundations behind the scenes mean we can focus with confidence on delivering high-quality programmes for young people.

Another highlight has been the increase in the number of King's Scouts achieved this year. Seeing more young people reach the highest award in Scouting is a testament to their commitment, resilience, and the support they receive from our volunteers. It reflects a thriving movement where young people are challenged, inspired, and encouraged to achieve their very best.

Of course, none of this happens in isolation. It is the collective effort of our volunteers that drives this success, and I remain continually grateful for the time, energy, and care they give.

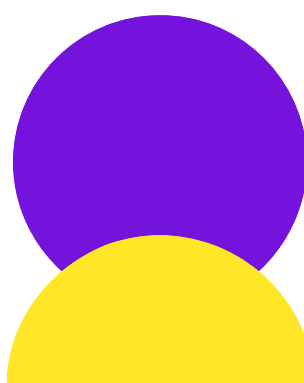
As we look ahead, there is a real sense of momentum. The launch of the Place to Belong strategy sets an exciting direction for the future, with a clear emphasis on inclusion, community, and ensuring that everyone feels welcome and valued within Scouting. This is more than a strategy it's a commitment to who we are and who we want to be.

Reflecting on the past year, I'm proud of what we've achieved but I'm even more excited about what lies ahead. With a strong foundation in place and a clear vision for the future, we are well positioned to continue growing, evolving, and making a difference in the lives of young people across our county.

Here's to the next chapter, I for one can't wait!

Warm regards,

County Lead Volunteer



Our Purpose and Method

Scouts gives young people skills for life. We actively engage and support them in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, sharing in spiritual reflection and taking responsibility.

They make choices, try new and challenging activities, and live their Scout Promise. All of this is underpinned by our Scout values.

Scouts' Trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities.

We believe we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement. We're open to all young people aged 4–24 and adult volunteers who are willing to make the Scout Promise. We help young people step up, speak up and dream big. Most importantly, we help them gain the skills they need to succeed in life.

We're proud that all young people, particularly those in areas of deprivation, can benefit from our programme and aren't constrained by their ability to pay the subscription. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. We give support nationally to help Groups in lower income areas.

The benefits of Scouts are further demonstrated throughout this report.



Our vision for the future

We're approaching the end of our 2018–2025 Skills for Life strategy. By this time, we committed to providing more young people with skills for life, supported by the amazing volunteers who deliver our inspiring programme. We said Scouts will grow, in a more inclusive way, shaped by young people, so we can make a bigger impact in our communities.

We're thrilled this vision has been realised through the exceptional dedication and support of our volunteer teams. We're now concluding our Skills for Life strategy. You'll find details of its achievements in this report.

Please note, due to COVID-19, we extended our strategy from 2023 to 2025 and reset our Key Performance Indicators.

View our 2018–25 strategy at scouts.org.uk/ourplan.

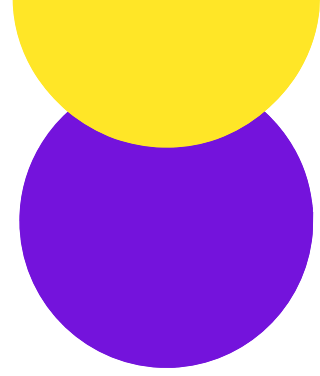
Developing our new vision

We're now in the advanced stages of developing a new vision for Scouts in the next decade. This process has consulted widely with both adults and young people.

A key milestone in this process was our national conference, Summit25, held in January 2025. This event brought key volunteers together to both celebrate the achievements of our Skills for Life strategy and plan what comes next for Scouts' strategic priorities.

Skills for Life

Our plan to prepare better futures 2018-2025



Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing volunteers delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities

Our mission

Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our values

We act with care, respect, integrity, cooperation, exploring our own and other's beliefs.

Our three pillars of work

To support the movement to achieve these objectives, we'll focus on three pillars of work

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

Delivering our objectives:



More Squirrels than ever before

We are happy to say that it has been another year of growth for West Yorkshire Scouts for our Squirrel section (4 to 6 year olds). This section has grown by 7.3% meaning we now have 483 Squirrels.



More Explorers than ever before

Following on 5 year of growth for this section, we have grown by 1.5% since last year for Explorer Scouts (14 to 18 year olds). We now have 987 Explorers in West Yorkshire.



More Females Scouts than ever before

We are proud to welcome all genders at Scouts. This year we have seen a raise in the number of Scouts (10 to 14 years old) who identify as female. We now have 669 Female Scouts section youth members in West Yorkshire.



More Leaders than ever before

We couldn't do what we do without our fantastic Leaders who give up their time for free to deliver and support Scouting and give our young people skills for life. We have seen a raise to 2562 adult volunteers.

The Facts

- We currently give over 7462 young people Scouts every week in West Yorkshire. Our overall numbers have slightly fallen this year.
- Groups supported by Christian denominations (41 groups in West Yorkshire) have grown their youth membership by 2.87%.

Our opportunities

- Our waiting lists have risen from last year with 1547 young people waiting for a place to join Scouting in West Yorkshire. We have seen the biggest waiting list for the Squirrel and Beaver section.
- We are working with the Bradford Council of Mosques to support growth into new communities, so our membership reflects the areas in which we serve.
- We working with Airedale NHS Trust to hopefully deliver 'Scouting on the ward'.
- In this upcoming year we are excited by a new partnership with the Holocaust Centre North with a project funded by the UK Government. This partnership we hope will allow more young people to access the centre and learn more.



Delivering our objectives:

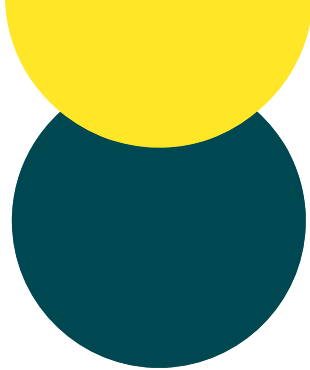
During the year, West Yorkshire Scouts has continued to make progress against our strategic objectives, focusing on creating high-quality experiences for young people, strengthening partnerships and ensuring young people have opportunities to shape the future of Scouting.

Our commitment to being shaped by young people has been demonstrated in a number of ways. Young people from West Yorkshire contributed to the development of the new Explorer programme through the national pilot, sharing their views to help shape content and resources. Young people also represented the County at events supporting the development of the next “A Place to Belong” strategy, ensuring their voices helped influence the future direction of Scouting. Locally, youth consultation and workshops helped shape the County Gang Show, alongside young people taking part in the production itself.

We have continued to provide an ambitious and varied programme of opportunities. Last year, 325 young people took part in international experiences, with further opportunities being developed through planned expeditions to Peru, Canada and the World Scout Jamboree. We also celebrated more King’s Scout Awards than the previous year and continued to develop young people through Young Leader training, supporting youth members to take on leadership roles and contribute to the experiences of others.

Our work to make a bigger impact in communities has continued through strong partnerships and visible community engagement. This has included working with Holocaust Centre North to involve young people in shaping future museum development, supporting Bradford City of Culture through the distribution of 4,000 participation badges, delivering environmental projects including tree planting with the Woodland Trust and the planting of 1,000 trees at Castle Hill with Kirklees Council, and advocating with local decision-makers to ensure Scouting was recognised and protected from the impact of proposed tourist taxes.

Together, these activities demonstrate the breadth of Scouting across West Yorkshire developing young people, supporting communities and ensuring that Scouting continues to have a positive impact locally and beyond.



How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further charters granted by King George VI and HM Queen Elizabeth II. These charters give authority to the byelaws of The Scout Association, which are approved by His Majesty's Privy Council.

The byelaws, in turn, authorise the making of rules for the regulation of The Scout Association's affairs. The rules are laid out in The Scout Association's Policy, Organisation and Rules.

This report and financial statements cover the activities directly controlled by West Yorkshire Scouts – charity number 524829.

The activities of the Scout Districts and Groups within the County of West Yorkshire aren't reflected in this report and accounts. These bodies are autonomous charities affiliated to The Scout Association, which together form the Scout movement in the United Kingdom.

The Board of Trustees

Throughout the year, West Yorkshire Scouts has diligently adhered to all relevant laws and regulations, ensuring full compliance with the Charity Commission's guidance on public benefit. The Board of Trustees has taken proactive measures to maintain transparency and accountability in all our operations. We've implemented robust governance practices and regularly reviewed our policies to align with legal requirements. Our commitment to ethical standards and regulatory compliance underscores our dedication to serving the community effectively and responsibly.

The Board has 12 members:

- 6 members nominated and elected by the Scout Council at the AGM (recommended by the Board of Trustees): 5 elected members (including Chair and Treasurer) and 1 elected youth member.
- 4 co-opted members appointed by the Trustees
- 2 Ex-Officio Members: the Lead Volunteer, and the Youth Lead (currently vacant)

We give an induction for all new Trustees. All Trustees take part in training and development opportunities throughout the year.

The Board's responsibility includes policy making and overseeing risk management. The County Lead Volunteer does the day-to-day management of the County who works with their team and the County Youth Lead.

The Board delegates certain functions to four committees that report to it (Finance, Risk, Bradley Wood and Green Withens).

The Board appoints Trustees to serve on these committees annually. The Board met formally 10 times during 2025–26.

Policies and rules

At The Scout Association, we've a comprehensive set of policies and rules applicable to the movement. These policies and rules are regularly reviewed by senior volunteers, senior management, and staff employed across the UK.

We're committed to giving young people and adult volunteers the best possible experience in Scouts. To help us achieve this, we follow several key policies, so we can make sure Scouts grows in a way that's safe, accessible, and free from discrimination.

Our key policies include:

- Duty of Candour
- Equal Opportunities Policy
- Privacy and Data Protection Policy
- Religious Policy
- Safeguarding Policy
- Safety Policy
- Vetting Policy
- Youth Member Anti-Bullying Policy

In addition the County has a set of policies for use within the County such as:

- Social Media Policy & Photography Policies
- Conflict of Interest Policy
- Data Handling, Retention and WhatsApp Use Policy
- Various Finance Policies
- Risk Policy

Risk Management

The Board of Trustees is responsible for identifying, assessing, and managing the risks of West Yorkshire Scouts. The Board of Trustees and its committees operate a comprehensive risk management process to make sure appropriate steps are taken to manage and mitigate governance, external, operational (including safety and safeguarding), legal/ regulatory and financial risks. Scouts' activities require risk identification and reasonable mitigation to make sure our charitable objectives are achieved.

The process involves the identification and grouping of the risks West Yorkshire Scouts faces, both directly and indirectly, through the activities of the County more generally. This includes evaluating the risks in terms of their potential impact and likelihood to occur, as well as considering West Yorkshire Scouts' appetite for those risks, and identifying how they can be mitigated and managed.

Responsibility for risk management is assigned to members of the County Leadership Team and Chairs of the Board's reporting committees, as well as the Boards of its subsidiary.

The Board reviews its major risks throughout the year. The safety and safeguarding of young people involved in Scouts are our highest priorities



Roll of honour

Silver Wolf

David Cowburn,
Colin Watson,
Tony Strong,
Tina Smith,
John Sharpe,
Lesley Austin,
Margaret Knapton



Bar to the Silver Acorn

Kathryn Starr



Silver Acorn

Les Horsley,
Ian Clough,
Jayne Womersley,
Sue Caselton,
Matt Allatt,
Michael Sudder,
Carol Sudder,
Rob Pawson,
Wendy Flatters



Bar to the Award of Merit

Andrew Brankin,
Jonathan Brankin,
Kathleen Ball,
Paul Jennings,
Sean Wylie



Award of Merit

Joe Bridge,
Steve Baggott,
Tina Knight,
Andrew Carr,
Eleanor Dale,
John Clay,
Matthew Lodge,
Ben Walker,
Elizabeth Fiddaman,
Naomi McMorn

Tom Caselton,
Julie Middleton,
Christine Essex,
David McMurdo,
Geraint Harris,
Julie Harris,
Amy Bucki,
Daren Gaudion,
John Capes,



Chief Scouts Commendation for Good Service

Adrian Pinder, Beth Halligan, Michelle Roe, Rebecca Wells, Conor Shaw, Agnieszka Dunne, Alisha Lister, Amaryllis Chaney, Andrew Wood, Anna Laverick, Chiron Turner, David Corps, Duane Laverick, Georgina Higgins, Jade Askham, Julie Neilson, Louise Houlton, Rebecca Brennan, Tom Keighley, Karen Wright, Ethan Tolson, Jason Smith, Kirsty Hall, Louise Jackson, Michelle Jones, Annette Sykes, Jared Ellam, Martin Hillam, William Newham, Alexander Maclure, Andrew Bedford, Anthony Trickett, Catherine Denham, Charles Hobbs, Hanley Gaynor, Matthew Ball, Samuel Harris, Sophie Foster, Amy Morton, Andrew Rainbow, Benjamin Bucki, Daniel Beresford, David Stainsbury, Kathryn Wilson, Lisa Nutton, Neil Guest, Sumayya Aftab.



Why not Join us?

To find your local group search scouts.org.uk
or email join@wyscouts.org.uk

West Yorkshire Scouts
#skillsforlife

Address Bradley Wood Campsite,
Shepherds Thorn Lane, Brighouse
HD6 3TU

Email join@wyscouts.org.uk

Website www.wyscouts.online

West Yorkshire County Scout Council

Unaudited Financial Statements

**For the year ended
31 March 2026**

West Yorkshire County Scout Council

Financial Statements

Year ended 31 March 2026

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

West Yorkshire County Scout Council

Trustees' Annual Report

Year ended 31 March 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Chair's report

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 headings.

West Yorkshire Scout County manages and administers Bradley Wood campsite and Green Withens Watersport Centre for the benefit of members and the community.

Reference and administrative details

Registered charity name	West Yorkshire County Scout Council
Charity registration number	524829
Principal office	County Office Bradley Wood Scout Camp Site Shepherds Thorn Lane Brighouse HD6 3TU West Yorkshire
The trustees	M Stageman T Hammond L Malloy

West Yorkshire County Scout Council

Trustees' Annual Report (*continued*)

Year ended 31 March 2026

Hon. President: K Leadbeater MP (until 28th November 2025)

Hon. Vice Presidents:

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

Trustees Ex officio:

I Womersley (County Lead Volunteer until 1st May 2025)
T Hammond (County Lead Volunteer from 1st May 2025), (County Youth Lead until 1st May 2025 - since vacant)
C Dowson (County Chair until 30th April 2025), (Acting County Treasurer until 23rd May 2025)
M Stageman (County Chair from 22nd May 2025)
L Malloy (County Treasurer from 25th July 2025)

Elected by the AGM:

B Halligan
H Fishwick
O Rhodes
E Clough

Co-opted:

J Young
J Reynolds
L Ellis (from 24th July 2025)

Other attendees Right to attend (not trustees):

I Hammond (Regional Commissioner)

Invited to attend:

V Pearson (Adult Representative to Council of the Scout Association)
B Halligan (Youth Representative to Council of the Scout Association)

Independent examiner

Alistair Russell FCA
Gibson Booth
New Court
Abbey Road North
Shepley
Huddersfield
HD8 8BJ

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.

Objectives and activities

See separate booklet for full objectives and activities.

Achievements and performance

See separate booklet for achievements and performance.

Financial review

A full review of the year is published as a separate booklet. The support of Scouting in the County created a deficit of £32,975 in the charity (2025: £64,237). 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 19).

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 23 to the financial statements.

West Yorkshire County Scout Council

Trustees' Annual Report (*continued*)

Year ended 31 March 2026

15 Aug 2026

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



L Malloy
Trustee



T Hammond
Trustee

West Yorkshire County Scout Council

Independent Examiner's Report to the Trustees of West Yorkshire County Scout Council

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of West Yorkshire County Scout Council ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

ARS Russell

Alistair Russell FCA
Independent Examiner

Gibson Booth
New Court
Abbey Road North
Shepley
Huddersfield
HD8 8BJ

17 Aug 2026

West Yorkshire County Scout Council

Statement of Financial Activities

Year ended 31 March 2026

		Unrestricted funds £	2026 Restricted funds £	Total funds £	2025 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	11,419	107	11,526	11,335
Charitable activities	5	60,439	—	60,439	186,577
Other trading activities	6	68,760	—	68,760	69,861
Investment income	7	1,555	—	1,555	1,257
Total income		<u>142,173</u>	<u>107</u>	<u>142,280</u>	<u>269,030</u>
Expenditure					
Expenditure on charitable activities	8,9	(155,017)	(20,238)	(175,255)	(333,267)
Total expenditure		<u>(155,017)</u>	<u>(20,238)</u>	<u>(175,255)</u>	<u>(333,267)</u>
Net expenditure		<u>(12,844)</u>	<u>(20,131)</u>	<u>(32,975)</u>	<u>(64,237)</u>
Transfers between funds		4,444	(4,444)	—	—
Net movement in funds		<u>(8,400)</u>	<u>(24,575)</u>	<u>(32,975)</u>	<u>(64,237)</u>
Reconciliation of funds					
Total funds brought forward		275,046	131,319	406,365	470,602
Total funds carried forward		<u>266,646</u>	<u>106,744</u>	<u>373,390</u>	<u>406,365</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

West Yorkshire County Scout Council

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	15	124,555	146,069
Current assets			
Debtors	17	155,733	27,343
Cash at bank and in hand		537,044	422,255
		692,777	449,598
Creditors: amounts falling due within one year	18	(443,942)	(189,302)
Net current assets		248,835	260,296
Total assets less current liabilities		373,390	406,365
Net assets		373,390	406,365
Funds of the charity			
Restricted funds		106,744	131,319
Unrestricted funds		266,646	275,046
Total charity funds	20	373,390	406,365

15 Aug 2026

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



L Malloy
Trustee



T Hammond
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is County Office, Bradley Wood Scout Camp Site, Shepherds Thorn Lane, Brighouse, HD6 3TU, West Yorkshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Going concern

There are no material uncertainties about the charity's ability to continue.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

There are no significant judgements

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Allocation of overheads and support costs by activity

The charity allocates its expenditure and overheads to either direct costs or support costs. Costs incurred which are in line with the charity's objective's are allocated to direct costs. Costs incurred for the administration of the charity are allocated to support costs.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates. See note 14 for the carrying amount of the tangible assets, and the tangible fixed assets policy below for the depreciation rates used for each class of assets.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies (*continued*)

Incoming resources

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 headquarters.

The charity acts as an agent to pass on the membership fees to the Scout Association. At no point do the receipts due to the Scout Association belong to the charity.

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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible 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

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property (Storage Building)	- 10% straight line
Short leasehold property (Jubilee Centre)	- 30% straight line
Fixtures and fittings	- 25% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

3. Accounting policies (*continued*)**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Donations			
Donations and grants	11,419	107	11,526
	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and grants	5,485	5,850	11,335

5. Charitable activities

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Activities and events	37,571	37,571	36,125	36,125
Gang show	1,051	1,051	19,089	19,089
International trips	378	378	108,701	108,701
Training courses	10,860	10,860	10,728	10,728
Canoe activity income	1,191	1,191	3,047	3,047
Watersports centre	9,388	9,388	8,887	8,887
	60,439	60,439	186,577	186,577

6. Other trading activities

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Membership subscriptions	393,460	393,460	358,874	358,874
Payable to the Scout Association	(324,700)	(324,700)	(289,013)	(289,013)
	68,760	68,760	69,861	69,861

7. Investment income

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	1,555	1,555	1,257	1,257

West Yorkshire County Scout Council

Notes to the Financial Statements (*continued*)

Year ended 31 March 2026

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Charitable activities	138,744	20,238	158,982
Support costs	16,273	—	16,273
	<u>155,017</u>	<u>20,238</u>	<u>175,255</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	309,402	19,400	328,802
Support costs	4,465	—	4,465
	<u>313,867</u>	<u>19,400</u>	<u>333,267</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2026 £	Total funds 2025 £
Charitable activities	158,982	—	158,982	328,802
Governance costs	—	16,273	16,273	4,465
	<u>158,982</u>	<u>16,273</u>	<u>175,255</u>	<u>333,267</u>

10. Analysis of support costs

	Support costs £	Total 2026 £	Total 2025 £
Governance costs	16,273	16,273	4,465

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	<u>21,514</u>	<u>21,514</u>

12. Independent examination fees

The fees for the independent examination of the financial statements were £4,560 (2025: £4,368).

13. Staff costs

The average head count of employees during the year was nil (2025: nil).

No employee received employee benefits of more than £60,000 during the year (2025: nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

West Yorkshire County Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2026

15. Tangible fixed assets

	Storage unit £	Jubilee centre £	Fixtures and fittings £	Total £
Cost				
At 1 April 2025 and 31 March 2026	<u>96,915</u>	<u>321,612</u>	<u>85,827</u>	<u>504,354</u>
Depreciation				
At 1 April 2025	29,076	245,815	83,394	358,285
Charge for the year	9,692	10,720	1,102	21,514
At 31 March 2026	<u>38,768</u>	<u>256,535</u>	<u>84,496</u>	<u>379,799</u>
Carrying amount				
At 31 March 2026	<u>58,147</u>	<u>65,077</u>	<u>1,331</u>	<u>124,555</u>
At 31 March 2025	<u>67,839</u>	<u>75,797</u>	<u>2,433</u>	<u>146,069</u>

16. Investments

	Loan £
Cost or valuation	
At 1 April 2025 and 31 March 2026	<u>98,217</u>
Impairment	
At 1 April 2025 and 31 March 2026	<u>(98,217)</u>
Carrying amount	
At 31 March 2026	<u>-</u>
At 31 March 2025	<u>-</u>

All investments shown above are held at valuation.

17. Debtors

	2026 £	2025 £
Prepayments and accrued income	<u>155,733</u>	<u>27,343</u>

18. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	3,233	18,770
Accruals and deferred income	<u>440,709</u>	<u>170,532</u>
	<u>443,942</u>	<u>189,302</u>

19. Deferred income

	2026 £	2025 £
At 1 April 2025	166,267	159,965
Amount released to income	(134,965)	(159,965)
Amount deferred in year	<u>404,847</u>	<u>166,267</u>
At 31 March 2026	<u>436,149</u>	<u>166,267</u>

Deferred income includes, trips and membership fees paid in advance.

West Yorkshire County Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2026

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
General funds	266,660	142,173	(155,017)	9,944	266,760
Sovereign for Bradley Wood storage building	5,000	—	—	(5,000)	—
Hardship fund	1,000	—	—	—	1,000
Bushell legacy for Bushell Shelters	1,886	—	—	—	1,886
Lloyds Foundation	500	—	—	(500)	—
	<u>275,046</u>	<u>142,173</u>	<u>(155,017)</u>	<u>4,444</u>	<u>266,646</u>

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	316,719	261,180	(311,239)	—	266,660
Sovereign for Bradley Wood storage building	5,000	—	—	—	5,000
Hardship fund	1,000	—	—	—	1,000
Bushell legacy for Bushell Shelters	3,014	—	(1,128)	—	1,886
Lloyds Foundation	—	2,000	(1,500)	—	500
	<u>325,733</u>	<u>263,180</u>	<u>(313,867)</u>	<u>—</u>	<u>275,046</u>

Restricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Development fund (in fixed assets)	75,797	—	(10,720)	—	65,077
Fell bursary	124	—	—	—	124
Grand Lodge fund for Bradley Wood storage building	47,666	—	(7,450)	—	40,216
Royal St George for The Hub	1,000	—	—	(1,000)	—
Our Space Capital Grant	50	—	—	—	50
RSA Volunteering	2,932	—	(1,488)	(1,444)	—
Mary Walker	2,000	—	—	(2,000)	—
Denholme Sailing Club	1,750	—	(580)	—	1,170
Lifeboat Collection	—	107	—	—	107
	<u>131,319</u>	<u>107</u>	<u>(20,238)</u>	<u>(4,444)</u>	<u>106,744</u>

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Development fund (in fixed assets)	86,517	—	(10,720)	—	75,797
Fell bursary	124	—	—	—	124
Grand Lodge fund for Bradley Wood storage building	55,116	—	(7,450)	—	47,666
Royal St George for The Hub	1,000	—	—	—	1,000
Our Space Capital Grant	50	—	—	—	50
RSA Volunteering	2,062	2,100	(1,230)	—	2,932
Mary Walker	—	2,000	—	—	2,000
Denholme Sailing Club	—	1,750	—	—	1,750
Lifeboat Collection	—	—	—	—	—
	<u>144,869</u>	<u>5,850</u>	<u>(19,400)</u>	<u>—</u>	<u>131,319</u>

West Yorkshire County Scout Council

Notes to the Financial Statements (*continued*)

Year ended 31 March 2026

20. Analysis of charitable funds (*continued*)

The Development Fund: grants and donations towards the cost of the Jubilee Centre at Bradley Wood. This is the net book value of the building.

The Fell bursary: donated to aid young persons' overseas expeditions.

The Grand Lodge of Mark Master Masons Fund of Benevolence: contribution to the construction of a storage building at Bradley Wood. The fund will reduce as the asset is depreciated.

Royal Society of St George Charitable Trust: funding for The Hub.

Our Space: capital grant from Kirklees Council to fund high ropes equipment and the creation of a survival camp.

RSA volunteering: funds received from Neighbourly Ltd for the volunteer time provided by employees of RSA Insurance. The funds facilitate the purchase of equipment and supplies to allow volunteer work to be undertaken at Bradley Wood.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Tangible fixed assets	7,328	117,227	124,555
Current assets	691,450	1,327	692,777
Creditors less than 1 year	(443,942)	—	(443,942)
Net assets	<u>254,836</u>	<u>118,554</u>	<u>373,390</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	21,482	124,587	146,069
Current assets	442,866	6,732	449,598
Creditors less than 1 year	(189,302)	—	(189,302)
Net assets	<u>275,046</u>	<u>131,319</u>	<u>406,365</u>

22. Operating lease commitments

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.

23. Post balance sheet events

After the year end a loan agreement has been signed for the repayment of the investment in note 16.

24. 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.

The charity is the sole guarantor for WYS Trading Limited, a company limited by guarantee making the company a wholly owned subsidiary. The registered office is Bradley Wood Scout Camp, Shepherds Thorn Lane, Brighouse, West Yorkshire, HD6 3TU. WYS Trading Limited manages Bradley Wood on behalf of the County.

During the year, accommodation/room hire charges of £16,175 (2025: £27,522) were paid to WYS Trading Limited. At the year end, a balance of £nil (2025: £3,427) was owed to WYS Trading Limited.