

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Halifax District & Pennine Calder  
District Scouts**

**Halifax District & Pennine Calder  
District Scouts**

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for the Year Ended 31 March 2024**

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**Halifax District & Pennine Calder  
District Scouts**

**Reference and Administrative Details  
for the Year Ended 31 March 2024**

**TRUSTEES**

A D Bull - Treasurer  
A Strong - Chairman  
M Longbottom - Chairperson for Halifax  
P Whitworth - Chairperson for Pennine Calder  
N Asling - Halifax  
M Asling - Halifax  
C Parker - Halifax  
D Milner - Pennine Calder  
P Farrar - Hebden Hey  
J Greenwood - Hebden Hey  
D Cowburn - Hebden Hey  
M Sykes

**PRINCIPAL ADDRESS**

13 Wakefield Gate  
Halifax  
West Yorkshire  
HX3 0HB

**REGISTERED CHARITY  
NUMBER**

515561

**INDEPENDENT EXAMINER**

KJA Bairstow & Aktinson  
Network House  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

**BANKERS**

Lloyds Bank  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**SCOUT ASSOCIATION NO**

16625 - Halifax District Scouts  
16626 - Pennine Calder District Scouts

**Halifax District & Pennine Calder  
District Scouts**

**Chairman's Report  
for the Year Ended 31 March 2024**

Another year has passed and thanks go out to our small but dedicated team of volunteers who keep the centre clean, the facilities working, welcome visitors, answer questions and continue to upgrade and improve what we have in our piece of Hardcastle Crag.

While the centre is currently in a comfortable position financially thanks to the legacy from our former chairman and co-founder Mr Alan Yarker, the prospect of major - hopefully once in a lifetime changes to the buildings are taking much planning with many different ideas on the way forward and what is required both now and into the future. The changes to the fabric and facilities of the buildings are also being preceded by changes to the charity status and trustee structure brought about by the Scout Association requiring updates to bring things more into line with what the charity commission currently requires.

While at this time next year there may be no AGM, yet we can meet and report not only the new trustee structure but a finalised plan of what is to be done to the buildings to enhance their use for both Scouting and other youth groups, we are currently and have for the last couple of years been concentrating all the efforts of the team into maintenance and repair of the facilities as well as improving the recording of testing and our safety and safeguarding processes.

It seems to be a common theme if asking for help from those able to volunteer their time and skills. As I get older and have more time to devote to the centre, I also have less physical ability and stamina. Every campsite and organisation seems to have problems recruiting and maintaining new members to their team of members it will be an effort in the coming months and years to attract and keep the number of younger, fitter, enthusiastic members that are the key to the future of Hebden Hey.

Tony Strong

**Halifax District & Pennine Calder  
District Scouts**

**Report of the Trustees  
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees present their report and financial statements of the charity for the year ended 31 March 2024.

The Joint Management Committee is a charitable trust established under its rules, which are common to all groups/districts.

Hebden Hey Scout Centre is held by the Charity on behalf of the local scout districts in the ratio of Halifax District, two-thirds, and Pennine Calderdale District, one-third. It is maintained by this Committee principally for their benefit and use.

The major activities have continued to be the provision of hostel accommodation and campsite facilities to local scouts and other scout groups. The facilities are also made available to other organisations.

**FINANCIAL REVIEW**

**Financial position**

The trustees report a surplus of income for the year of £613,736 (2023 - £16,006). During the year a legacy of £600,000 was accounted for and received just after the year end from the estate of Alan Yarker, retired trustee.

Income from charitable activities have increased from £34,328 to £45,347.

Our main expenditures were the hostel maintenance, this includes toilet repair costs of £6,548 and the annual insurance cost of £8,888.

We continue to be fortunate to have sufficient cash reserves to cover any deficit should our projected income not materialise.

The work of the service team and other voluntary helpers during this year is greatly appreciated.

Trustees named have served throughout the year unless otherwise noted.

Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

The Trustees meet on a quarterly basis to manage the affairs of the charity and to receive reports from sub-groups who deal with the day-to-day activities.

**Halifax District & Pennine Calder  
District Scouts**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**FINANCIAL REVIEW**

**Going concern**

The Trustees actively review the major risks, which the charity faces on a regular basis and have put in place measures to deal with these.

The access road to the Hostels is a major risk should it become blocked or unusable but having carried out major repairs in recent years and continually monitoring and repairing when necessary, the Trustees believe the risk is reduced to acceptable levels.

The charity has sufficient cash reserves to cover any additional costs, as well as maintaining our general reserve at £25,000.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate those risks.

We provide hostels and activities to scout groups and related organisations at substantial discounted fees and for our own scout groups free weekends are made available. Other organisations can also make use of our hostels and engage in a range of activities. We believe that by providing access to our hostels we are providing a public benefit.

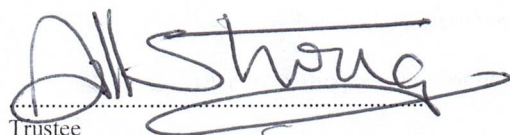
The Trustees have therefore complied with the duty set out in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission which includes public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on ..... 8 Oct 2024 ..... and signed on its behalf by:

  
Trustee

**Independent Examiner's Report to the Trustees of  
Halifax District & Pennine Calder  
District Scouts**

**Independent examiner's report to the trustees of Halifax District & Pennine Calder District Scouts**

I report to the charity trustees on my examination of the accounts of Halifax District & Pennine Calder District Scouts (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

Samantha Hutton

KJA Bairstow & Aktinson  
Network House  
Stubs Beck Lane  
Cleckheaton  
West Yorkshire  
BD19 4TT

Date: .....

**Halifax District & Pennine Calder  
District Scouts**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	601,974	10,231
<b>Charitable activities</b>			
Hebden Hey Hostel	4	20,307	15,003
Tom Bell Hostel		17,281	13,659
Day Centre		1,977	1,876
Camping Fees		1,574	304
Charles Rouse & Storeroom		409	513
Activities & Pioneering		1,266	965
Warden's Accomodation		2,533	2,008
Investment income	3	666	114
Other income		3,166	1,048
<b>Total</b>		<u>651,153</u>	<u>45,721</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	5	1,121	(238)
		<u>1,121</u>	<u>(238)</u>
<b>Charitable activities</b>			
Charitable Activities	6	26,047	17,299
Other		10,249	12,654
<b>Total</b>		<u>37,417</u>	<u>29,715</u>
<b>NET INCOME</b>		613,736	16,006
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		223,073	207,067
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>836,809</u></u>	<u><u>223,073</u></u>

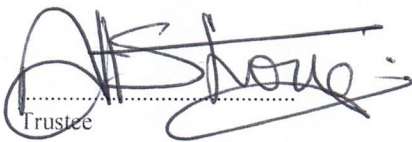
The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Balance Sheet  
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	96,688	99,440
<b>CURRENT ASSETS</b>			
Stocks	12	1,750	2,500
Debtors	13	600,000	-
Prepayments and accrued income		2,251	2,080
Cash at bank and in hand		145,297	126,590
		749,298	131,170
<b>CREDITORS</b>			
Amounts falling due within one year	14	(9,177)	(7,537)
		740,121	123,633
<b>NET CURRENT ASSETS</b>			
		836,809	223,073
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		836,809	223,073
<b>NET ASSETS</b>			
		836,809	223,073
<b>FUNDS</b>			
Unrestricted funds	15	836,809	223,073
<b>TOTAL FUNDS</b>			
		836,809	223,073

The financial statements were approved by the Board of Trustees and authorised for issue on 30.03.2024 and were signed on its behalf by:

  
Trustee

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Cash Flow Statement  
for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	22,207	28,326
		<hr/>	<hr/>
Net cash provided by operating activities		22,207	28,326
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,416)	(1,370)
Sale of tangible fixed assets		250	-
Interest received		666	114
		<hr/>	<hr/>
Net cash used in investing activities		(3,500)	(1,256)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		18,707	27,070
<b>Cash and cash equivalents at the beginning of the reporting period</b>		126,590	99,520
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		145,297	126,590
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	613,736	16,006
<b>Adjustments for:</b>		
Depreciation charges	7,118	6,978
Profit on disposal of fixed assets	(200)	-
Interest received	(666)	(114)
Decrease/(increase) in stocks	750	(713)
Increase in debtors	(600,171)	(168)
Increase in creditors	1,640	6,337
	<u>22,207</u>	<u>28,326</u>
<b>Net cash provided by operations</b>	<u>22,207</u>	<u>28,326</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.23</b>	<b>Cash flow</b>	<b>At 31.3.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	126,590	18,707	145,297
	<u>126,590</u>	<u>18,707</u>	<u>145,297</u>
<b>Total</b>	<u>126,590</u>	<u>18,707</u>	<u>145,297</u>

The notes form part of these financial statements

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% straight line and 2% straight line
Plant and machinery	- 25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	1,075	650
Legacies	600,000	7,431
Grants	-	1,450
Providore receipts	899	700
	<u>601,974</u>	<u>10,231</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other grants	-	1,450
	<u>-</u>	<u>1,450</u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	666	114
	<u>666</u>	<u>114</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Fee income receivable	Hebden Hey Hostel	20,307	15,003
Fee income receivable	Tom Bell Hostel	17,281	13,659
Fee income receivable	Day Centre	1,977	1,876
Fee income receivable	Camping Fees	1,574	304
Fee income receivable	Charles Rouse & Storeroom	409	513
Fee income receivable	Activities & Pioneering	1,266	965
Fee income receivable	Warden's Accomodation	2,533	2,008
		<u>45,347</u>	<u>34,328</u>

**5. RAISING DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Providore expenditure	1,121	(238)
	<u>1,121</u>	<u>(238)</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 7) £</b>
Charitable Activities	<u>26,047</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2024 £</b>	<b>2023 £</b>
Rates and water	2,003	810
Insurance	8,888	8,206
Hostel maintenance	8,323	438
Estate maintenance	2,112	3,412
Electricity	1,872	2,165
Calor Gas	2,849	2,268
	<u>26,047</u>	<u>17,299</u>

**8. SUPPORT COSTS**

	<b>Management £</b>	<b>Other £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Other resources expended	<u>8</u>	<u>2,312</u>	<u>1,011</u>	<u>3,331</u>

Support costs, included in the above, are as follows:

**Management**

	<b>2024 Other resources expended £</b>	<b>2023 Total activities £</b>
Postage and stationery	<u>8</u>	<u>-</u>

**Other**

	<b>2024 Other resources expended £</b>	<b>2023 Total activities £</b>
Service team expenses	554	3,241
Telephone	573	662
Sundries	1,185	753
Advertising	-	120
	<u>2,312</u>	<u>4,776</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**8. SUPPORT COSTS - continued**  
Governance costs

	<b>2024</b>	<b>2023</b>
	<b>Other resources expended</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Accountancy and legal fees	1,011	900
	<u>          </u>	<u>          </u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	10,231
<b>Charitable activities</b>	
Hebden Hey Hostel	15,003
Tom Bell Hostel	13,659
Day Centre	1,876
Camping Fees	304
Charles Rouse & Storeroom	513
Activities & Pioneering	965
Warden's Accommodation	2,008
Investment income	114
Other income	1,048
<b>Total</b>	<u>45,721</u>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	(238)
	<u>(238)</u>
<b>Charitable activities</b>	
Charitable Activities	17,299
Other	12,654
<b>Total</b>	<u>29,715</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

<b>10.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>
	<b>NET INCOME</b>	16,006
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	207,067
	<b>TOTAL FUNDS CARRIED FORWARD</b>	223,073

<b>11.</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Totals £</b>
	<b>COST</b>			
	At 1 April 2023	154,427	46,029	200,456
	Additions	-	4,416	4,416
	Disposals	-	(450)	(450)
	At 31 March 2024	154,427	49,995	204,422
	<b>DEPRECIATION</b>			
	At 1 April 2023	67,400	33,616	101,016
	Charge for year	3,116	4,002	7,118
	Eliminated on disposal	-	(400)	(400)
	At 31 March 2024	70,516	37,218	107,734
	<b>NET BOOK VALUE</b>			
	At 31 March 2024	83,911	12,777	96,688
	At 31 March 2023	87,027	12,413	99,440

Freehold Property	Cost
Hebden Hey Hostel	48,812
Tom Bell Hostel	83,831
Wardens Home	20,414
Bushell Shelter	1,370
	154,427

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. STOCKS**

	2024	2023
	£	£
Stock - Calor gas	250	800
Stock - Providore	1,500	1,700
	<u>1,750</u>	<u>2,500</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	600,000	-
	<u>600,000</u>	<u>-</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	9,177	7,537
	<u>9,177</u>	<u>7,537</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	223,073	613,736	836,809
	<u>223,073</u>	<u>613,736</u>	<u>836,809</u>
<b>TOTAL FUNDS</b>	<u>223,073</u>	<u>613,736</u>	<u>836,809</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	651,153	(37,417)	613,736
	<u>651,153</u>	<u>(37,417)</u>	<u>613,736</u>
<b>TOTAL FUNDS</b>	<u>651,153</u>	<u>(37,417)</u>	<u>613,736</u>

**Halifax District & Pennine Calder  
District Scouts**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	207,067	16,006	223,073
<b>TOTAL FUNDS</b>	<u>207,067</u>	<u>16,006</u>	<u>223,073</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,721	(29,715)	16,006
<b>TOTAL FUNDS</b>	<u>45,721</u>	<u>(29,715)</u>	<u>16,006</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	207,067	629,742	836,809
<b>TOTAL FUNDS</b>	<u>207,067</u>	<u>629,742</u>	<u>836,809</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	696,874	(67,132)	629,742
<b>TOTAL FUNDS</b>	<u>696,874</u>	<u>(67,132)</u>	<u>629,742</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.