

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025**
for
**Halifax District & Pennine Calder
District Scouts**

**Halifax District & Pennine Calder
District Scouts**

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for the Year Ended 31 March 2025**

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**Halifax District & Pennine Calder
District Scouts**

**Reference and Administrative Details
for the Year Ended 31 March 2025**

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 & Atkinson
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 2025**

Looking at this last year, there have been few new major projects that we can highlight being undertaken. The time spent by members of the team both midweek and at weekends at Hebden Hey has been spent looking after the existing facilities and keeping the place looking as good as possible for the incoming guests both new visitors and those returning from previous bookings.

Yes, we have had a new Calor gas cylinder, decorated bedroom walls, removed fallen trees. But it is the continual plumbing and electrical repairs, cleaning of areas that prior visitors have forgotten and maintenance to the outside areas on a regular basis, if not weekly, then month by month throughout the year that keeps the centre looking inviting to guests.

As we move forward into another year, we should be looking at spreading the workload from just a few dedicated volunteers to introduce new members and more importantly younger volunteers who can learn the peculiarities of the way the centre and its services work to continue the successful running of our Scout centre.

The proposed changes to renovate the Hebden Hey hostel and additional facilities to the Tom Bell hostel have not progressed much in this last year mostly due to people being busy elsewhere. There are a number of large projects requiring significant spending required in the near future, from issues with overhanging trees that require professional contractors, the completion of the additional layer on the tarmac road into the estate, and possibly a new electrical transformer and water mains pipe to supply every building.

May I again take this opportunity to thank all our volunteers and supporters for their time and efforts during the past year and long may they continue and expand into the future, those that run the shop, check fire alarms function, heating and plumbing are working and electrical installations are safe and sound.

Anthony Strong Chairman

**Halifax District & Pennine Calder
District Scouts**

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2025.

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 £87,021 (2024 - £613,736). During the financial year a legacy of £45,817 was accounted for and received from the estate of Alan Yarker, retired trustee.

Income from charitable activities increased from £45,347 to £49,111.

Our main expenditures was the annual insurance cost of £8,691.

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.

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.

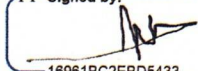
STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

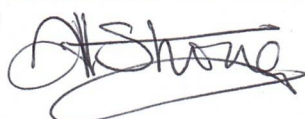
01/10/2025

Approved by order of the board of trustees on and signed on its behalf by:



.....189818C2E8D5433.....

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 2025.

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

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 & Atkinson
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 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	45,817	601,075
Charitable activities			
Hebden Hey Hostel	5	22,003	20,307
Tom Bell Hostel		20,144	17,281
Day Centre		1,821	1,977
Camping Fees		728	1,574
Charles Rouse & Storeroom		570	409
Activities & Pioneering		1,517	1,266
Warden's Accomodation		2,328	2,533
Other trading activities	3	2,200	899
Investment income	4	20,941	666
Other income		2,493	3,166
Total		<u>120,562</u>	<u>651,153</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	6	833	1,121
		<u>833</u>	<u>1,121</u>
Charitable activities			
Charitable Activities	7	20,278	26,047
Other		12,430	10,249
Total		<u>33,541</u>	<u>37,417</u>
NET INCOME		87,021	613,736
RECONCILIATION OF FUNDS			
Total funds brought forward		836,809	223,073
TOTAL FUNDS CARRIED FORWARD		<u><u>923,830</u></u>	<u><u>836,809</u></u>

The notes form part of these financial statements

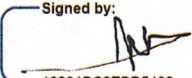
**Halifax District & Pennine Calder
District Scouts**

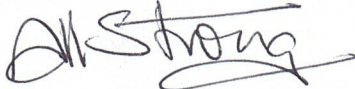
**Balance Sheet
31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	12	92,710	96,688
CURRENT ASSETS			
Stocks	13	1,375	1,750
Debtors	14	-	600,000
Prepayments and accrued income		14,242	2,251
Cash at bank and in hand		823,959	145,297
		<u>839,576</u>	<u>749,298</u>
CREDITORS			
Amounts falling due within one year	15	(8,456)	(9,177)
NET CURRENT ASSETS		<u>831,120</u>	<u>740,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		923,830	836,809
NET ASSETS		<u>923,830</u>	<u>836,809</u>
FUNDS	16		
Unrestricted funds		<u>923,830</u>	<u>836,809</u>
TOTAL FUNDS		<u>923,830</u>	<u>836,809</u>

01/10/2025

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

Signed by:

18961BC2E8D5433.....
 Trustee



**Halifax District & Pennine Calder
District Scouts**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	660,457	22,207
Net cash provided by operating activities		660,457	22,207
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,736)	(4,416)
Sale of tangible fixed assets		-	250
Interest received		20,941	666
Net cash provided by/(used in) investing activities		18,205	(3,500)
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		678,662	18,707
Cash and cash equivalents at the end of the reporting period		145,297	126,590
Cash and cash equivalents at the end of the reporting period		823,959	145,297

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 2025**

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

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	87,021	613,736
Adjustments for:		
Depreciation charges	6,588	7,118
Loss/(profit) on disposal of fixed assets	125	(200)
Interest received	(20,941)	(666)
Decrease in stocks	375	750
Decrease/(increase) in debtors	588,009	(600,171)
(Decrease)/increase in creditors	(720)	1,640
	660,457	22,207
Net cash provided by operations	660,457	22,207

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	145,297	678,662	823,959
	145,297	678,662	823,959
Total	145,297	678,662	823,959

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 2025**

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	-	1,075
Legacies	45,817	600,000
	45,817	601,075
	45,817	601,075

**Halifax District & Pennine Calder
District Scouts**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. OTHER TRADING ACTIVITIES		2025	2024
		£	£
Shop income		2,200	899
		<u> </u>	<u> </u>
4. INVESTMENT INCOME		2025	2024
		£	£
Deposit account interest		20,941	666
		<u> </u>	<u> </u>
5. INCOME FROM CHARITABLE ACTIVITIES		2025	2024
		£	£
Fee income receivable	Activity		
	Hebden Hey Hostel	22,003	20,307
Fee income receivable	Tom Bell Hostel	20,144	17,281
Fee income receivable	Day Centre	1,821	1,977
Fee income receivable	Camping Fees	728	1,574
Fee income receivable	Charles Rouse & Storeroom	570	409
Fee income receivable	Activities & Pioneering	1,517	1,266
Fee income receivable	Warden's Accomodation	2,328	2,533
		<u> </u>	<u> </u>
		49,111	45,347
		<u> </u>	<u> </u>
6. RAISING DONATIONS AND LEGACIES		2025	2024
		£	£
Providore expenditure		833	1,121
		<u> </u>	<u> </u>
7. CHARITABLE ACTIVITIES COSTS			Direct Costs (see note 8)
			£
Charitable Activities			20,278
			<u> </u>
8. DIRECT COSTS OF CHARITABLE ACTIVITIES		2025	2024
		£	£
Rates and water		1,452	2,003
Insurance		8,691	8,888
Hostel maintenance		3,421	8,323
Estate maintenance		1,562	2,112
Electricity		1,789	1,872
Calor Gas		3,363	2,849
		<u> </u>	<u> </u>
		20,278	26,047
		<u> </u>	<u> </u>

**Halifax District & Pennine Calder
District Scouts**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. SUPPORT COSTS

	Management	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	81	3,391	2,245	5,717
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

Management

	2025 Other resources expended £	2024 Total activities £
Postage and stationery	81	8
	<u> </u>	<u> </u>

Other

	2025 Other resources expended £	2024 Total activities £
Service team expenses	-	554
Telephone	663	573
Sundries	2,728	1,185
	<u> </u>	<u> </u>
	3,391	2,312
	<u> </u>	<u> </u>

Governance costs

	2025 Other resources expended £	2024 Total activities £
Accountancy and legal fees	2,245	1,011
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	601,075
Charitable activities	
Hebden Hey Hostel	20,307
Tom Bell Hostel	17,281
Day Centre	1,977
Camping Fees	1,574
Charles Rouse & Storeroom	409
Activities & Pioneering	1,266
Warden's Accommodation	2,533
Other trading activities	899

**Halifax District & Pennine Calder
District Scouts**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Investment income	666
Other income	3,166
Total	651,153
 EXPENDITURE ON	
Raising funds	
Raising donations and legacies	1,121
	1,121
 Charitable activities	
Charitable Activities	26,047
Other	10,249
Total	37,417
 NET INCOME	 613,736
 RECONCILIATION OF FUNDS	
Total funds brought forward	223,073
 TOTAL FUNDS CARRIED FORWARD	 836,809

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2024	154,427	49,995	204,422
Additions	-	2,736	2,736
Disposals	-	(1,973)	(1,973)
	154,427	50,758	205,185
At 31 March 2025	154,427	50,758	205,185
 DEPRECIATION			
At 1 April 2024	70,516	37,218	107,734
Charge for year	3,116	3,473	6,589
Eliminated on disposal	-	(1,848)	(1,848)
	73,632	38,843	112,475
At 31 March 2025	73,632	38,843	112,475
 NET BOOK VALUE			
At 31 March 2025	80,795	11,915	92,710
At 31 March 2024	83,911	12,777	96,688
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 2025**

13. STOCKS

	2025	2024
	£	£
Stock - Providore	275	250
Stock - Calor gas	1,100	1,500
	<u>1,375</u>	<u>1,750</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	-	600,000
	<u>-</u>	<u>600,000</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	8,456	9,177
	<u>8,456</u>	<u>9,177</u>

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	836,809	87,021	923,830
	<u>836,809</u>	<u>87,021</u>	<u>923,830</u>
TOTAL FUNDS	<u>836,809</u>	<u>87,021</u>	<u>923,830</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	120,562	(33,541)	87,021
	<u>120,562</u>	<u>(33,541)</u>	<u>87,021</u>
TOTAL FUNDS	<u>120,562</u>	<u>(33,541)</u>	<u>87,021</u>

Comparatives for movement in funds

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

**Halifax District & Pennine Calder
District Scouts**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

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

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

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

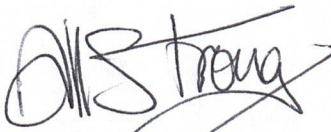
	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	223,073	700,757	923,830
TOTAL FUNDS	<u>223,073</u>	<u>700,757</u>	<u>923,830</u>

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 £
Unrestricted funds			
General fund	771,715	(70,958)	700,757
TOTAL FUNDS	<u>771,715</u>	<u>(70,958)</u>	<u>700,757</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.


CHAIRMAN