Scouts
North Yorkshire



North Yorkshire Scouts Annual Report & Accounts

1st April 2025 - 31st March 2026

North Yorkshire County Scout Council
Registered Charity: 524708

County Chair



Hannah Eustace
County Chair

The past year has been one of change, transformation and continued progress for North Yorkshire County Scouts. As we look back, I am proud of the way the County has continued to move forward, building on strong foundations while embracing new ways of working that will help ensure Scouts remains sustainable, relevant and ambitious for the future.

Change is never simply about structures, processes or plans; it is about creating the right environment for our volunteers and young people to thrive. Over the past year, we have continued to strengthen the way the County operates, improving our governance, developing our approach to planning and assurance, and looking at how we can make it easier for volunteers to deliver great experiences for young people.

Our County is on a transformation journey, but we need to recognise that whilst change isn't always easy and can bring challenges and uncertainty along the way, we are making positive progress towards a stronger, more sustainable County.

A key focus this year has been strengthening our governance arrangements and ensuring that we have the right structures, skills and oversight in place. We have established three new Board sub-committees – Finance, Safety and Property – providing greater focus, challenge and assurance across some of the most important areas of our County.

As a Board of Trustees, we have remained focused on providing strong stewardship of the County and ensuring that our resources are used wisely and sustainably.

We continue to challenge ourselves to ensure that our decisions are focused on our charitable purpose and, ultimately, on giving more young people the opportunity to develop skills for life through adventure, friendship and belonging.

Our transformation programme will continue into the year ahead. We will build on the improvements already made, strengthen our governance and assurance, and continue to develop our County infrastructure and estate so that they support the needs of Scouting now and in the future. Importantly, we will continue to listen to our volunteers and work collaboratively with Districts and Groups to ensure that change is practical, meaningful and focused on what matters most.

At the heart of this work are our volunteers. Their commitment, enthusiasm and willingness to adapt are what make Scouts possible across North Yorkshire. I would like to extend my sincere thanks to everyone who has continued to give their time, energy and expertise throughout this period of change. Whether supporting young people directly, leading a team, managing finances and property, providing governance, or simply making things happen behind the scenes, every contribution matters.

Finally, I want to thank every volunteer, trustee, supporter and partner who has contributed to the County over the past year. We could not do this without you.
I look forward to the year ahead and to continuing to work together to strengthen our County, support our volunteers and, most importantly, ensure that even more young people across North Yorkshire have the opportunity to enjoy adventure, make friends and develop the skills they need for life.



County Lead Volunteer

I am delighted to have been able to share another year with you all as your County Lead Volunteer, and what a year it has been! We have seen more growth, meaningful and positive change, and memorable moments for all of our young people and adult volunteers.



Max Butler
County Lead Volunteer

It is nothing short of amazing to see our County grow yet again, giving us five consecutive years of growth in our youth and adult membership. Well done to everyone for playing your part in creating safe and engaging programmes that foster an environment where Scouts can thrive.

Ignite 2025 was a huge highlight of mine, as it proved the resilience of Scouts volunteers and young people has no limitations! The camp was one step short of a washout, yet activities continued, marquee sized drying rooms were built, and hot drinks produced by the gallon! Everyone stuck in and made sure the event was the best it could be for our young people. Thank you so much for everything you all did to make this another successful event.

Enable 2025 brought together Group Lead Volunteers, Group Chairs, District Leadership Teams, and the County Team together for the second iteration of our biennial leadership conference. Volunteers participated in workshops ranging from getting the best out of our Trustees, to building a great marketing and communications plan. We also got a sneak peak into the new Scouts Strategy ‘Place to Belong’ from UK Chief Volunteer Carl Hankinson.





Our Annual Celebration of Volunteer Achievement Event was such a beautiful evening full of success and memories, as we brought together volunteers and their guests to celebrate long service and good service awards from across our incredible county.

The last twelve months also brought about a significant structured and meaningful change programme, after a strategic review into the future set up of North Yorkshire Scouts by the Board of Trustees. This proposed the closure of York Ebor, York Joint Scout Trust, York Minster, and Ripon & District. Closing four charities, setting up the new City of York District, and transitioning the Ripon & District groups into their new homes took place over a short period of time, and took an incredible amount of work from our dedicated volunteers.

Even though it was clear from the Board's review that such a change was needed, I know that change is not always met with open arms by all those affected. However the professionalism shown by our volunteers as we moved to our new structures was very humbling. Thank you to everyone who made this change so smooth and positive.

I would like to take this opportunity to thank James Porter, Neil Underwood, and Phil Bennett for their incredible work in their roles as Youth Lead, Programme Lead, and Transformation Lead, respectively. You have all been such incredible supporters to our County, and I cannot thank you enough! I am delighted that James has been succeeded by Jack Turton who has already planned some brilliant and engaging events for our youngest adult volunteers. I will look forward to appointing Neil's successor as Programme Lead in the coming months.

I am delighted that after a comprehensive and competitive process, Phil Bennett has been appointed as Larkin International Jamboree's Event Lead. Phil is joined by his deputies, James Barker, Andy Thirlwell, and Guy Beavis, as well as a large group of Team Leaders from across the County and beyond.

As we look to the next twelve months starting this April, I am excited to see what direction the new national strategy takes the County, as well as seeing the great work coming together that is already well underway!

Thank you once again for everything you all do to support the work of our amazing charity.



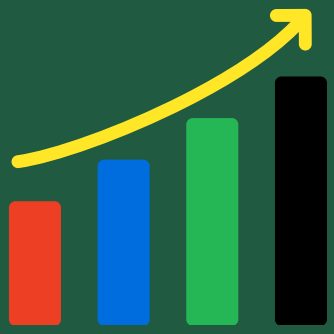
Census

We're so proud that we grew by over 140 youth members in 2025/26, continuing our trend of steady growth over the past five years.

We know this is because of all the great work our volunteers are putting in to make sure Scouting is fun, accessible, and inclusive for every young person.

295 more adult volunteers joined North Yorkshire Scouts in 2025-26

2.15% growth in young people since 2025



That's over 140 new young people in Scouts!

519 Squirrels

1835 SCOUTS

1633 BEAVERS

712 explorers

1979 cubs

113 network

Our Districts

Richmondshire
319 Young People

Ingleborough
143 Young People

South Craven
393 Young People

Harrogate & Nidderdale
1325 Young People

North Hambleton
460 Young People

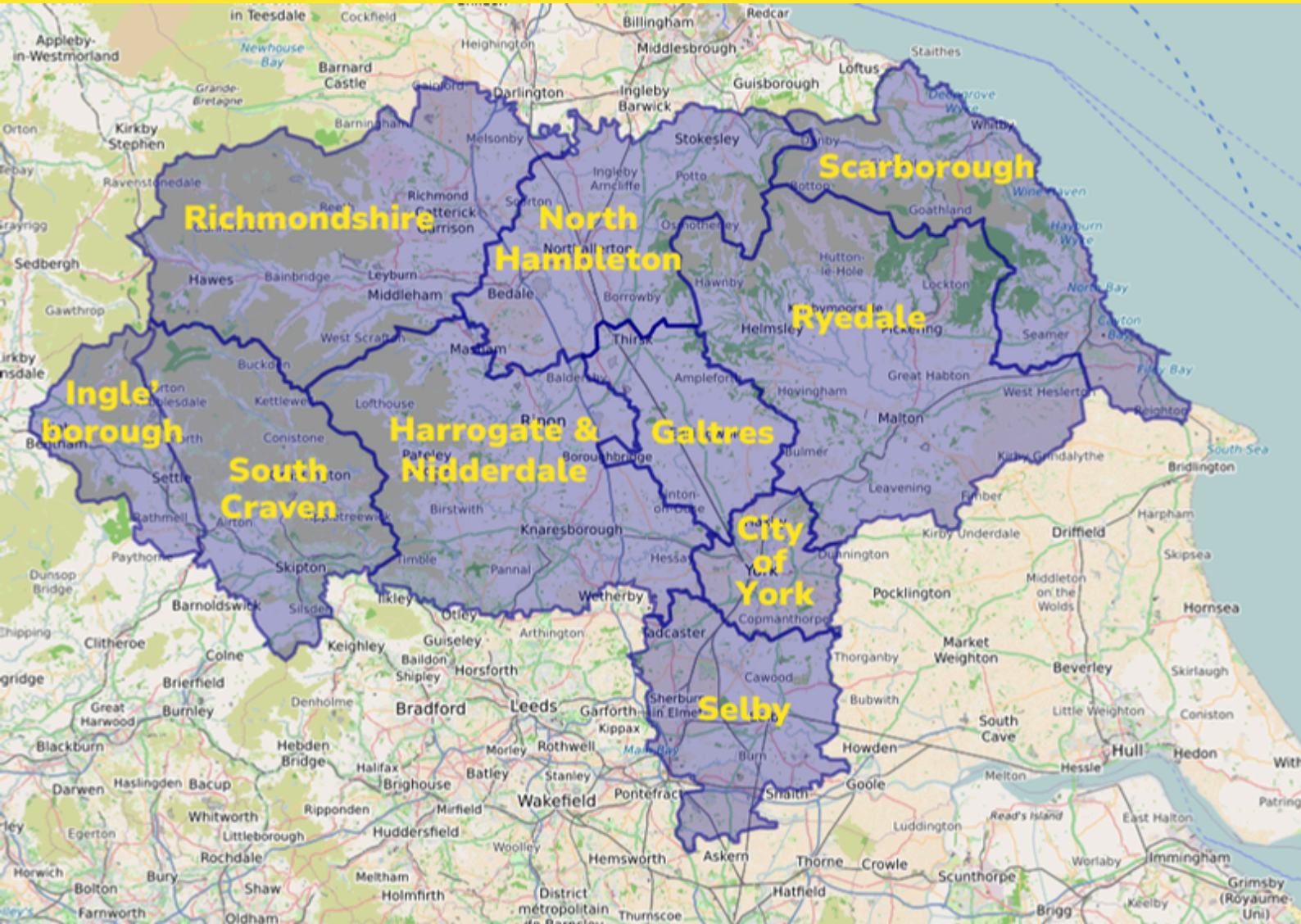
Selby
454 Young People

City of York
2093 Young People (York Minster: 509 + York Ebor 1584)

Galtres
496 Young People

Ryedale
411 Young People

Scarborough & District
697 Young People



County Youth Lead



Jack Turton
County Youth Lead

The last year was a period of transition within North Yorkshire Scouts' Youth Leadership space as James Porter moved on from this role and I stepped into his place. James left behind some very strong foundations thanks to all the great work he did empowering young people, implementing youth voice through key transformations and championing North Yorkshire Scouts and our youth membership across the UK - thank you James. I started my role in February with excitement to build upon these foundations, and I was very encouraged to discover my commitment to youth voice and leadership is shared across our organisation's leadership.

Centred around these two key pillars of ensuring that North Yorkshire Scouts is as youth shaped and youth led as possible, our March NextGen Leaders Lab brought teenagers from across the County together to develop their leadership skills and shape our organisation. Participants took part in sessions and workshops exploring themes such as mental health first aid, adventurous activities, decision making, teamwork and networking. Young people were also helped to translate these skills into real life situations and be able to talk about themselves in a way that showcases them. The event also included activities focused on collecting participants' input about North Yorkshire Scouts' current future initiatives and programme areas. Following the event's positive feedback, work is already underway to make NextGen Leaders Lab an annual event with the 2027 edition planned for 26 -28 February.



Moving past the end of the financial year covered by this report, there are plans to action several of the ideas generated through youth input at the NextGen Leaders Lab. These include more ways to engage with young people at events and a ‘Youth Event Planning Journey’, as well as a ‘Youth Media and Communications Team’. In May, we will hold ‘Amplify’, a 24 hour media and communications taster event for 14-17 year olds. Participants will take part in a range of sessions led by experts and professionals exploring different types of media and communication, as well as some of the skills involved.

For the 2025-26 financial year, it's clear that this period saw numerous 18-25 year old volunteers develop their skills and thrive across North Yorkshire Scouts’ teams. They took the lead, left their mark and made a positive contribution to Scouting in North Yorkshire.



County Programme Team





Neil Underwood
Programme Team Leader

This marks my last report as your County Programme Team Leader before I hand over the reins later this year to my successor Ian Dryburgh. I hope you'll join me in welcoming Ian to the North Yorkshire team. Ian brings with him a wealth of knowledge and experience and I'm excited to see him apply this to our County.

This year the Water Team took on a new lease at Ellerton Scout Activity Centre, providing us with a new camping space and more access to the water for young people across the County. Ellerton Scout Activity Centre continues to be a fantastic asset for our County, and allows our dedicated Water Team to keep running activities, including fun-filled splash days, bellboating for Beavers and qualification courses for young people and adults alike.

Damboree was another huge success, this time at Murton Park in York, with over 400 Beavers enjoying camping, learning about the past and taking part in activities including Roman battalion reenactments, cooking on a fire, archery and going on a steam train!

Ignite, held at Stockeld Park, was amazing, if a bit on the damp side! It was clear that the Scouts and Explorers had a phenomenal time, trying their hand at water activities, mountain biking and target sports to name a few. I'm extremely proud of the experience our volunteers provided and how much everyone soldiered on in the relentless rain!

Escape entered its thirteenth year, with over 100 Explorers taking part in the giant 24-hour wide game, navigating as a team whilst trying to avoid capture by a team of Catchers!

In other exciting news, we welcomed several new team members. Rob Atkin joins us as lead of our Land Programme Team, Ian Crossley is our new Duke of Edinburgh lead and Nick Poole is our new MAPS (Manager of the Activity Permit Scheme). I'm delighted to welcome such experienced and knowledgeable volunteers to our team, and am confident they will help take North Yorkshire to the next level.

I've really enjoyed my eight years in this role, from supporting events both big and small, to working closely with amazing volunteers to provide and facilitate adventurous activities, to growing an extensive collection of equipment that allows young people in our county to have amazing experiences. I'd like to extend my thanks to the entire Programme Team for their dedication, enthusiasm and passion for delivering phenomenal experiences for young people.



County Volunteering Development Team



Simon Hickling
County Volunteering Development Team Leader

The past 12 months have seen the continued growth of our Volunteering Development Team (VDT). We held another hugely successful Celebration of Volunteer Achievements held in York in March. As in previous years, we received a huge amount of nominations for our own Unsung Hero Awards. Our Awards night gave us a chance to hear so many wonderful stories of all our recipients and how they are impacting young people's lives in North Yorkshire every week. We are looking forward to holding the event in March 2027, once again in York. The nomination process for nominating people for an Unsung Hero award is now live on the County website, so please do have a think about people you know and submit a nomination for consideration.

The vital work that our First Response training team carry out is one of the areas that continues to grow, with both more trainers coming onboard and the ability to now offer more courses, such as a 16 hour first aid course. I'm delighted that our First Response team's hard work and dedication was recognised with an Unsung Hero Award at our County's Celebrate Evening. This was due to the team's perseverance and patience in ensuring that our volunteers have the necessary skills and experience, which in turn helps ensure that all our volunteers can deliver safely-run activities for our young people.

Another part of the VDT which often goes under the radar is the work of the County Awards Advisory Group (CAAG). Certain categories of the adult good service award scheme require approval by the County and this is where the CAAG comes in. They have the responsibility of ensuring that these nominations meet the criteria laid down by Scouts UK before submitting them.

County Support Team

The County Support Team gives operational support to the county team, trustees, and Groups and Districts. The team's focus areas are

- communications and social media
- county events, like Enable and our Celebration of Volunteer Achievement
- finance, including insurance and county processes such as expense claims
- digital assets and tools, such as websites (including Larkin and Watson Scout Centre) and Google Workspace.

Throughout the year, the team supported events including Celebrate, our annual Celebration of Volunteer Achievement event, and Enable, our leadership conference, where volunteers from across North Yorkshire come together to learn from one another and share their expertise. The 200 Club is in full swing, helping us to fund amazing experiences for young people in North Yorkshire.



Trustees' Annual Report

Charity Name
North Yorkshire County Scout Council

Registered with The Scout Association
00164

Registered Charity Number
524708

Charity's Principal Address
43b Market Place, Thirsk, North Yorkshire, YO7 1HA

Operating Venue
York & North Yorkshire

Banker
CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
Lloyds Bank Ltd, 2 Pavement, York, YO1 9UP

Independent Examiner
MHA Chartered Accountants,
14 Mannin Way, Lancaster Business Park, Lancaster LA1 3SW



Section A - Our Trustees

Ex-Officio means 'by virtue of their office'. These volunteers are those whose main Scouting role also makes them a Trustee. Their role and start dates are stated below.

Max Butler, County Lead Volunteer - 1 March 2022
James Porter, County Youth Lead - 5 September 2022 to 1 February 2026
Jack Turton, County Youth Lead - 1 February 2026
Hannah Eustace, County Chair - 16 September 2024
Luke Martin, Treasurer - 16 September 2024

Elected Members are appointed to the board at the AGM. POR states that those who wish to be elected to the board must hold a County Role, or are in a relevant role from a District. Their start dates are stated below.

Karsten Hartmann - 5 September 2022
Steve A Hall - 5 September 2022
Sharon Dawson - 26 June 2023
Lindsay Sykes - 26 June 2023
Cameron Sykes - 16 September 2024
Tom Mann - 16 September 2024



Section B - Structure, governance and management

The County's governing documents consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisations and Rules (POR) document. The charity is a trust, established under its rules that are common to all Scouts. The County is managed by its Leadership Team and governed by its Trustee Board, who are appointed in accordance with POR. Our Trustee Board should, wherever possible, have as full voting members at least two people aged between their 18th and 25th birthdays. In its current term, our Trustee Board includes three volunteers who are aged under 25. All members of the Trustee Board act as the 'Charity Trustees' of the Scout County which is an educational charity. Our Trustee Board meets at least four times each year. Members of the Trustee Board complete the Scouts' 'Essential Information for Trustees' training within the first 5 months of joining the board. As charity trustees they are responsible for complying with legislation applicable to charities. This includes: the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Board of Trustees exists to support the County Lead Volunteer in meeting the responsibilities of their appointment.



Major risks have been reviewed and systems/procedures have been established to manage those risks. On this basis a County Board of Trustees must:

- Develop and maintain a risk register, including putting in place appropriate mitigations
- Ensure that the charity's finances are properly managed, and appropriate policies are in place, including development and maintenance of appropriate budgets to support the work of the charity
- Maintain and manage:
- A reserves policy for the charity (including a plan for use of reserves outside the 'minimum')
- An investment policy for the charity
- A public benefit statement for the charity
- Promote and support the development of Scouting in the local area.
- Ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the charity is properly protected and maintained.
- Ensure the appointment and management and operation of any sub-committees, including appointing a Chair to lead the sub-committee.
- Ensure that effective administration is in place to support the work of the Trustee Board appoint any Administrators, Advisers and co-opted members of the Trustee Board ensure transparency of operation, including:
- Prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer as appropriate, who is appointed by the Scout Council at their Annual General Meeting
- Prepare and approve the Trustees' Annual Report (which must include the Annual Accounts), then present at the AGM.
- Following the AGM, ensure that a copy of the Trustee Annual Report and Accounts is sent to the District or County Trustee Board administration and, if a registered charity, is filed with the appropriate charity regulator (if the regulator's rules require it).
- Take responsibility for adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor.

- Individually and collectively maintain confidentiality regarding appropriate Trustee Board business.
- Act as a responsible employer in accordance with Scouting's values and relevant legislation, ensuring that effective line management is in place for each employed staff member and that these are clearly established and communicated, and that appropriate specific personnel insurance is in place.
- Provide any necessary support to the County Lead Volunteer, when required, to assist the opening, change, merging or closing of Districts, and Scout Units in the County.



Section C - Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts we are guided by these values:

- Integrity: We act with integrity; we are honest, trustworthy and loyal.
- Respect: We have self-respect and respect for others.
- Care: We support others and take care of the world in which we live. Belief: We explore our faiths, beliefs and attitudes.
- Co-operation: We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: enjoy what they are doing and have fun; take part in activities indoors and outdoors; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; make and live by their Promise. The main activities of the Scout County are:

- Growing and developing Scouting in the County.
- Ensuring that young people are meaningfully involved at all levels Supporting the Scout Districts of North Yorkshire.
- Delivering activities and events at scale
- Providing equipment and resources to Districts and Groups
- Operating Ellerton Scout Activity Centre and Watson Scout Centre
- Supporting the rollout of UK Scouts initiatives and processes

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.



Section D - Financial Review

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur.

The Trustee Board considers that the County should hold £100,000 as a contingency reserve to cover 12 months of normal operating costs. Other unrestricted funds are designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects.

We ended the year generating a deficit of £10,409 [2025: £51,510 deficit] with free reserves of £22,735 [2025: £15,221]. Free reserves are unrestricted reserves less fixed assets. This does not include the £106,000 designated reserves [2025: £104,000]. The designated reserves are for contingencies that may occur during the year, and funds for specific purposes.

The Reserves Policy will continue to be reviewed annually. The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.



Independent Examiner’s Report

North Yorkshire County Scout Council

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF NORTH YORKSHIRE SCOUTS
FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the company for the year ended 31 March 2026 which are set out on pages **23** to **34**.

Responsibilities and basis of report
As the charity’s trustees 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 charity’s accounts carried out under section 145 of the 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
Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales (ACA), 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 charity 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.

Jack Steer BA(Hons) FCA
MHA
Chartered Accountants
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

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Statement of Financial Activity

	Notes	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted funds £	2026 Total £	2025 Total £
Income						
Donations and legacies	2	291,490	-	-	**291,490**	97,518
Income from investments	3	2,661	-	-	**2,661**	8,556
Income from other trading activities	4	4,314	-	-	**4,314**	3,863
Income from charitable activities	5	259,503	-	-	**259,503**	806,383
Total income		557,968	-	-	**557,968**	916,320
Expenditure						
Expenditure on charitable activities	6	(562,577)	-	-	**(562,577)**	(964,488)
Expenditure on raising funds	7	(2,090)	-	-	**(2,090)**	(1,362)
Governance costs	8	(3,710)	-	-	**(3,710)**	(1,980)
Total expenditure		(568,377)	-	-	**(568,377)**	(967,830)
Net income/(expenditure) before transfers		(10,409)	-	-	**(10,409)**	(51,510)
Transfers (to)/from Designated Funds	13	(2,000)	2,000	-	**-**	-
Transfers (to)/from Restricted Funds	14	-	-	-	**-**	-
Net movement in funds		(12,409)	2,000.00	-	**(10,409)**	(51,510)
Total funds brought forward	12/13/14	667,273	104,000	-	**771,273**	822,783
Total funds carried forward	12/13/14	654,864	106,000	-	**760,864**	771,273

Balance Sheet

	Notes	Unrestricted Funds £	Restricted funds £	2026 Total £	2025 Total £
Fixed Assets:					
Watson Scout Centre	9	582,232	-	**582,232**	582,232
Tangible assets	9	49,897	-	**49,897**	69,820
Total fixed assets		632,129	-	**632,129**	652,052
Current Assets:					
Debtors	10	44,025	-	**44,025**	52,207
Cash at bank and in hand		595,700	-	**595,700**	473,193
		639,725	-	**639,725**	525,400
Less:					
Creditors: amounts falling due within one year	11	510,990	-	**510,990**	406,179
Net current assets		128,735	-	**128,735**	119,221
Net assets		760,864	-	**760,864**	771,273
Funds of the charity					
Unrestricted funds - general	12	654,864	-	**654,864**	667,273
Unrestricted funds - designated	13	106,000	-	**106,000**	104,000
Restricted funds	14	-	-	**-**	-
		760,864	-	**760,864**	771,273

The accounts were approved by the Trustees on Wednesday 23 September 2026 and signed on their behalf by:





Hannah Eustace
Chair

Stephen Hall
Trustee & Chair, Finance Committee

Cashflow Statement

	Notes	2026 £	2026 £	2025 £	2025 £
Reconciliation of net income / (expenditure) to net cash flow from operating activities					
Net income for the year		(10,409)		(51,510)	
Depreciation of tangible fixed assets	9	19,923		20,987	
Decrease / (increase) in debtors	10	8,182		98,213	
(Decrease) / increase in creditors	11	104,811		(382,326)	
Net cash flow from operating activities			122,507		(314,636)
Cash flow from investing activities					
Payments to acquire tangible fixed assets	9	-		(23,946)	
Net cash flow from investing activities			-		(23,946)
Net increase in cash and equivalents			122,507		(338,582)
Cash and cash equivalents at 1 April 2025			473,193		811,775
Cash and cash equivalents at 31 March 2026			595,700		473,193

Notes to accompany the accounts

1 Accounting policies

North Yorkshire County Scout Council is an unincorporated association. Its governing document is The Royal Charter granted 4 January 1912. The charitable objects are to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals, responsible citizens, and members of their communities.

1.1 Basis of Accounting

The accounts have been prepared in accordance with 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 (FRS102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice. North Yorkshire County Scout Council meets the definition of a public benefit entity under FRS102. 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. The significant accounting policies applied in the preparation of the accounts are set out below.

1.2 Change in the basis of accounting

There has been a minor change to the wording of accounting policy 1.7 during the year.

1.3 Preparation of the accounts on a going concern basis

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable, and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

1.5 Members' subscriptions
Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

1.6 Grants and donations
Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.7 Gift Aid
Incoming resources from tax reclaims are included in the SoFA in the year in which they are received from HMRC and may include tax recovered for gifts received in prior years.

1.8 Contractual income
This is only included in the SoFA once the related goods or services have been delivered.

1.9 Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.10 Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.11 Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.12 Investment income
This is included in the accounts when receivable.

1.13 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the 200 Club and associated support costs.
- Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.14 Grants

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

1.15 Support costs

Support costs include central functions of administration for the charity.

1.16 Tangible fixed assets for use by charity

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

1.17 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.18 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

1.19 Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount if payment is due within one year.

1.20 Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

1.21 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

1.22 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

1.23 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Key assumptions, judgements and estimates In the opinion of the Trustees' there have been no significant judgements made in the process of applying the above accounting policies. There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Notes to accompany the accounts

2 Donations and legacies

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Membership subscriptions	383,994	-	**383,994**	340,463
Less paid to the Scout Association	(278,970)	-	**(278,970)**	(243,188)
County Levy	105,024	-	**105,024**	97,275
Donations and legacies	186,466	-	**186,466**	243
	291,490	-	**291,490**	97,518

Donations and legacies in the prior year were unrestricted.

3 Income from Investments

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Investment and bank interest	2,661	-	**2,661**	8,556
	2,661	-	**2,661**	8,556

Income from investments in the prior year were unrestricted.

4 Income from other trading activities

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
200 Club	3,874	-	**3,874**	3,863
Gift Aid	440	-	**440**	-
	4,314	-	**4,314**	3,863

Income from other trading activities in the prior year were unrestricted.

5 Income from charitable activities

Programme / Activities & Events	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Activities & Events	195,908	-	**195,908**	58,061
Equipment Hire Income	31,030	-	**31,030**	29,292
Centre Hire Fees	29,237	-	**29,237**	30,424
County Services (inc. DofE)	3,328	-	**3,328**	2,513
Larkin International Jamboree	-	-	**-**	686,093
TOTAL	259,503	-	**259,503**	806,383

Notes to accompany the accounts

6 Expenditure on Charitable activities

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Salaries	35,255	-	**35,255**	31,371
Pensions	1,048	-	**1,048**	832
PAYE Payable (HMRC)	2,989	-	**2,989**	427
Employment Allowance	(2,989)	-	**(2,989)**	(427)
HR Costs	964	-	**964**	972
Larkin International Jamboree	90	-	**90**	721,703
Programme / Activities & Events	234,915	-	**234,915**	102,890
Volunteer Development Team	5,145	-	**5,145**	2,003
Rent / Rates / Utilities	30,741	-	**30,741**	30,496
Insurance	13,304	-	**13,304**	13,892
Software Subscriptions (inc. County-wide Online Scout Manager) & Digital Assets / Hardware	10,148	-	**10,148**	12,638
Building Maintenance	2,576	-	**2,576**	2,371
Uniform, Clothing, Badges	6,490	-	**6,490**	2,049
Stationery, Printing, Postage	1,610	-	**1,610**	2,276
Staff & Volunteer Subsistence	496	-	**496**	355
County Services (inc. DofE)	3,632	-	**3,632**	3,493
Telephone & Internet (inc. mobiles)	1,915	-	**1,915**	1,613
Travel (inc. mileage, trains, hotels)	1,715	-	**1,715**	937
Scouting Development Officer	6,178	-	**6,178**	12,355
Local Growth Support (new section start up)	1,750	-	**1,750**	1,000
Bank Charges / Transaction Fees	30	-	**30**	626
Youth Engagement Expenditure	386	-	**386**	-
Meeting Attendance Fees	-	-	**-**	2,375
Closed District Expenses York	186,246	-	**186,246**	-
Bad debts written off	70	-	**70**	-
Depreciation	19,923	-	**19,923**	20,987
Profit on disposal	(2,050)	-	**(2,050)**	(2,746)
TOTAL	562,577	-	**562,577**	964,488

7 Expenditure on raising funds

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
200 Club Prizes etc.	2,090	-	**2,090**	1,362
	2,090	-	**2,090**	1,362

8 Expenditure on Governance costs

	Unrestricted	Restricted	2026 Total	2025 Total
Accountancy fees and costs	3,710	-	**3,710**	1,980
	3,710	-	**3,710**	1,980

Notes to accompany the accounts

9 Fixed assets

	Watson Scout Centre	Activity Assets	County Office Equipment	Watson Scout Centre Assets	Total
	£	£	£	£	£
Cost/Valuation					
At 31 March 2025	665,536	277,895	22,770	32,457	998,658
Transfers	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation	-	-	-	-	-
At 31 March 2026	665,536	277,895	22,770	32,457	998,658
Depreciation					
At 31 March 2025	83,304	212,452	22,770	28,080	346,606
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Charge for the year	-	18,304	-	1,619	19,923
At 31 March 2026	83,304	230,756	22,770	29,699	366,529
Net book value					
At 31 March 2026	582,232	47,139	-	2,758	632,129
At 1 April 2025	582,232	65,443	-	4,377	652,052

10 Debtors and Prepayments

	2026	2025
	£	£
Debtors	20,550	42,763
Prepayments	23,475	9,444
	44,025	52,207

11 Current liabilities

	2026	2025
	£	£
Trade creditors	35,065	19,186
Income received in advance	475,925	386,993
	510,990	406,179

12 Unrestricted funds - general

	2026	2025
	£	£
At 1 April 2025	667,273	720,783
Surplus (deficit) for the year	(10,409)	(51,510)
Transfer (to)/from designated funds	(2,000)	(2,000)
At 31 March 2026	**654,864**	667,273

Excluding fixed assets, General Reserves at 31st March 2026 stood at £22,735 (£15,221 at 31.3.25).

Notes to accompany the accounts

13 Unrestricted funds - designated - current year

	At 1 April 2025	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2026
	£	£	£	£	£
World Scout Jamboree	4,000	-	-	2,000	**6,000**
Contingency Reserve	100,000	-	-	-	**100,000**
	104,000	-	-	2,000.00	**106,000**

The Trustees have agreed to remove the detailed funds and transfer the balance to general funds, other than and Contingency fund and the annual contribution to the World Scout Jamboree for future use.

Unrestricted funds - designated - prior year

	At 1 April 2024	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2025
	£	£	£	£	£
World Scout Jamboree	2,000	-	-	2,000	**4,000**
Contingency Reserve	100,000	-	-	-	**100,000**
	102,000	-	-	2,000	**104,000**

14 Restricted funds - current year

	At 1 April 2025	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2026
	£	£	£	£	£
World Scout Jamboree	-	-	-	-	-
Watson Scout Development	-	-	-	-	-
	-	-	-	-	-

The charity has no restricted funds year ending 31 March 2026

Restricted funds - prior year

	At 1 April 2024	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2025
	£	£	£	£	£
World Scout Jamboree	-	-	-		-
Watson Scout Development	-	-	-	-	-
	-	-	-	-	-

15 Trustees expenses

	2026	2025
	£	£
The total amount of payments or reimbursement of out-of-pocket expenses made to 7 trustees were as follows:		
Total	-	-

Notes to accompany the accounts

16 Wages and salaries

	2026	2025
	£	£
Salaries	35,255	31,371
National Insurance	2,989	427
Employment Allowance received	(2,989)	(427)
Pension	1,048	832
	36,303	32,203

The County Scout Council employed an average of 3 part-time staff in the year (2025: 4). There were no employees receiving more than £60,000 in the year (2025: None). There were no Trustees remunerated in this or the prior year.

17 Financial commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2026	2025
	£	£
Within one year	17,174	17,889
Between 2 and 5 years	33,750	50,924

18 Net assets between funds current year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	632,129	-	632,129
Current assets	639,725	-	639,725
Current liabilities	(510,990)	-	(510,990)
	760,864	-	760,864

Net assets between funds prior year

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	652,052	-	652,052
Current assets	525,400	-	525,400
Current liabilities	(406,179)	-	(406,179)
	771,273	-	771,273

19 Taxation

As a charity, North Yorkshire Scouts is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity. Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Section E - Declaration

The Trustees declare that they have approved the Trustees' Report.

Max Butler
County Lead Volunteer

Hannah Eustace
County Chair

Signed on behalf of The Trustees of North Yorkshire Scouts

Date: 23 September 2026

