Central Yorkshire County Scout Council

Annual Report and Accounts for the year ended 31 March 2026

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LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number 524828

Address: c/o C V Harman
20 Moor Drive, Leeds, LS6 4BY

Principal Bankers: CAF Bank Limited
25 Kings Hill Avenue, West Malling, ME19 4TA

Independent Examiner: N L Carter
Tadcaster, North Yorkshire

TRUSTEES REPORT

The Trustees present their report with the accounts of the Council, which have been subject to independent examination, for the year ended 31st March 2026.

Purpose and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit under section 4 of the Charities Act 2011. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

The Board of Trustees has continued its work over the year in providing support and governance oversight of the excellent work carried out by our County Lead Volunteer, Carol Milburn. This has been Carol's final year as CLV. On behalf of the whole County, the Trustee Board wish to record their immense thanks to Carol for her fantastic leadership over the last five years, through a period of considerable change and development.

The County Leadership Team includes Lucy Taverner (County Youth Lead) John Smallwood (Activity Centres), Alison Fell (Programme Team Lead), Mathew Milner (Support Team Lead) and also all the District Lead Volunteers. We would also like to express our thanks to them all and also our President, Jane Dowson, for her continued support.

The team have worked hard to ensure high rates of compliance of adults with mandatory Safety, Safeguarding and First Aid training. They provide the support structure to the many adult leaders who continue to put in a massive cumulative effort in delivering the fantastic opportunities to the thousands of young people in our County.

The main areas of support from the Trustee Board have been:

- Oversight of the employment of the County's three paid staff: Cathryn Atkinson (Administration), Helen Thomas (Growth and development) and Angie Foley (Activity Centre Manager). It's fair to say that the contribution and effort from our staff often exceeds the remit of their jobs, each having significant voluntary roles as well, and we are very grateful for their efforts.
- Oversight of the use and development of the County Activity Centres at Bramhope and Aldwark.
- Support in the financing and legal work around the refurbishment of the shower block at Aldwark – a major project which was finished early this year and now provides first class facilities at our water activities centre. Many thanks are due to the Aldwark team who put in so much time and effort in seeing this through to completion. We were very fortunate to receive grants from:
    - The National Lottery Community Fund - £200k;
    - The Gosling Foundation - £30k;
    - The Bernard Sunley Foundation - £15k.
- The continued development of the County Risk Register led by Bob Kilcoyne.
- Support to the Challenge 26 camp team, led by James Nehaul and Alison Fell, as they prepared for the massive effort of delivering this three-yearly event for around 3,000 young people in the County.
- Providing support to the Districts in confirming Group and District Trustees compliance with the requirements of The Scout Association, with the aim of ensuring adequate governance and oversight by Trustees at each level so that we can be as sure as possible that Scouting is being delivered safely in the County.

The Trustee Board are fortunate to have had the benefit of the experience and excellent contributions of our Treasurer Stuart Jolley (who is retiring from the role this year after a fantastic effort of over 12 years) and in administration, Colin Harman, as well as all the various contributions from all board members.

A massive thanks though to every adult volunteer in the County, who give freely of their time and effort to ensure we continue to provide exciting and life changing opportunities for our young members.

Future plans
As well as the continuation of the usual financial and governance responsibilities, the Trustee Board's work over the coming year is likely to include:

- support to the new County Lead Volunteer as they settle into their role;
- Support in implementing the new Scout Association strategy of "Place to belong";
- Support to the Challenge 26 event;
- Recruitment and support of a new County Treasurer;
- Re-locating the County Office following the planned closure of the Crossgates Methodist Church premises;
- Continued efforts to support the provision of working Trustee Boards in all Groups.

Financial review
The financial performance of the charity is set out in the statement of financial activities on page 8. Turnover in 2025/26 was £656k, which is 225k greater than the previous year which was almost entirely due to the receipt of restricted grant income for the changing facilities refurbishment at Aldwark. Membership income increased on the previous year as a result in the growth of the number of young people at the January 2025 census. The level of bookings at Bramhope increased again on the previous year resulting in turnover increasing by over 15% on 2024/25. Bookings at Aldwark were slightly reduced this year as a result of the later opening whilst some minor works were undertaken in the Mill. General activity income was also up on the previous year due to the Cubadoodledo camp in May 2025.

Financial performance for 2025/26 was favourable to the budget. The County Trustee Board had previously approved the funding of the County Development Officer role in partnership with the Scout Association at a cost of £37k for 2025/26. Cash balances have been carefully managed during the year with surplus funds promptly placed on deposit generating £16k of interest during the year. The net financial position for the year was a surplus of £225k after allowing for the restricted grant receipt of £245k and the depreciation charge of £34k.

The value of the fixed assets stood at £745k at the year end. There were fixed asset additions of £251k in respect of the refurbishment of the changing facilities in the Aldwark Mill and £44k of expenditure on the installation of the mezzanine storage at Bramhope, the purchase of new boats along with investment in IT equipment. Cash balances increased slightly to £774k. The timing of the receipt of membership fees from Districts was increased on the previous year with all Districts have paid the 2026 membership fees in advance of the 1 April due date, contributing to a higher balance of receipts in advance at the year-end of £492k. Net current assets have decreased by £36k and now stand at £375k, reflecting the investment in fixed assets during the year.

As at 31st March 2026 total funds are £1,120k. Fixed assets amounted to £745k of this figure, £75k relates to designated reserves and the balance of £300k free and unrestricted reserves. At the year-end no restricted funds were held.

The County continues to be in a sound financial position to support the provision and development of Scouting across Central Yorkshire.

Investment powers and policy
There are no restrictions on the Charity's powers to invest and the investment policy is determined by the trustees. The charity does not have a significant level of free reserves, consequently cash resources are held in current and deposit accounts and are low risk.

Reserves policy
The Trustees aim to maintain reserves at a level sufficient to cover the general running costs of the County including the sites at Bramhope and Aldwark should income streams unexpectedly reduce or if unforeseen expenditure should need to be incurred. The Trustees consider that the County should hold a sum in undesignated reserves (unrestricted funds that are not designated for a specific purpose) of between six and twelve months expenditure. For 2025/26 this is budgeted to be between £158k to £316k. The County held undesignated reserves of £300k as at 31 March 2026 which is within the parameters of this target.

Governing Document
Central Yorkshire County Scout Council is a registered charity (number 524828). The Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and shares its purpose and method.

Appointment of Trustees
From October 2024 the Trust Board of Central Yorkshire County Scout Council comprised the County Chair, the County Treasurer, the County Lead Volunteer and the County Youth Lead Volunteer as ex-officio members together with up to eight members, making up to twelve Trustees in total. Trustees usually serve for a period of three years. Invitations for nominations to any vacancies on the Trustee Board are advertised prior to the AGM.

Trustee induction and training
New trustees are trained in their responsibilities and duties by the longer serving trustees. The County continues to provide volunteer training free to leaders at the point of delivery.

Organisation
The management of the business of the County Scout Council is vested in the Trustee Board. The Board has met regularly during the year to manage the affairs of the Charity. The Board is responsible for policy making but delegates some operational decisions to its sub-committees.

The Board appoints Chair's and members of sub-committees annually. There was one sub-committee in operation during the year focusing on the management of risk for the County. Development and the day-to-day management of the Activity Centres now falls under the County Leadership Team's remit.

Risk Management
The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

The County has continued to manage the risks to which it is exposed using the approach adopted in the previous year. These specific measures continue to build on the existing risk frameworks in Scouting for everything from leadership compliance, to international trips, and the requirements surrounding Information Security (GDPR) and financial prudence.

Trustees' responsibilities in relation to the financial statements
The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and International Accounting Standards. The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources for that period. In preparing those financial statements the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles of the Charities SORP;
3. Make judgements that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any major departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time, the financial position of the Charity and to enable them to ensure that any statements of accounts comply with the requirements of the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees wish to record their thanks for the efforts by all adults across the County, and especially those taking on County roles, for their part in providing successful scouting in Central Yorkshire during the year.

David Grindrod
Chair of Trustees

22 June 2026

Statement of Financial Activities for the year ended 31 March 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations	2	72,752	245,000	317,752	67,133
Other trading activities	3	12,603	-	12,603	13,426
Investment income	4	15,935	-	15,935	21,820
Charitable activities	5	309,675	-	309,675	328,979
Total income		**410,964**	**245,000**	**655,964**	**431,358**
Expenditure on:					
Raising funds	3	12,092	-	12,092	7,651
Charitable activities	6	418,873	-	418,873	417,859
Total expenditure		**430,965**	**-**	**430,965**	**425,510**
Net income / (expenditure)		**(20,001)**	**245,000**	**224,999**	**5,848**
Transfers between funds		245,000	(245,000)	-	-
Net movement in funds		**224,999**	**-**	**224,999**	**5,848**
Total funds at 1 April		895,163	-	**895,163**	**889,315**
Total funds at 31 March		**1,120,162**	**-**	**1,120,162**	**895,163**

The statement of financial activities includes all gain and losses for the year. All activities relate to continuing operations.

The notes on pages 11 to 17 form part of these accounts.

Balance Sheet as at 31 March 2026

	Note	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	10		745,251		483,960
			745,251		**483,960**
Current assets					
Stock	11	8,763		9,590	
Debtors	12	159,054		44,672	
Cash at bank		774,194		706,941	
		942,011		**761,203**	
Creditors: amounts falling due within one year	13	(567,100)		(350,000)	
Net current assets			**374,911**		**411,203**
Net assets			**1,120,162**		**895,163**
Charity funds					
Unrestricted funds	14		1,120,162		895,163
Restricted funds	14		-		-
Total funds	15		**1,120,162**		**895,163**

These financial statements were approved by the trustees on 22 June 2026 and signed for and on their behalf by:

D L Grindrod
County Chair

S I Jolley
County Treasurer

Statement of Cashflows for the year ended 31 March 2026

	Note	£	2026 £	£	2025 £
Cashflows from operating activities					
Net cash generated / (used) in operating activities	16		346,722		(32,079)
Cashflows from investing activities					
Interest		15,935		21,820	
Purchase of fixed assets		(295,404)		(26,604)	
Net cash provided / (used) by investing activities			(279,469)		(4,784)
Change in cash and cash equivalents			**67,253**		**(36,862)**
Cash and cash equivalents brought forward			706,941		743,803
Cash and cash equivalents carried forward			774,194		706,941
Net movement in cash and cash equivalents			**67,253**		**(36,862)**

Notes to the financial statements for the year ended 31 March 2026

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Central Yorkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on the basis that the Charity is operating as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of provision of other specified activities it is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time associated with the provision of Scouting activities is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 donations which the donor has specified are to be solely used for particular areas of the County’s work or for specific projects being undertaken by the County.

g) 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:

- Costs of raising funds comprise the costs of trading in respect of the shops at Aldwark and Bramhope.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office related costs and governance costs which support the County's activities. These costs have been allocated entirely to expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset category	**Annual rate**
Freehold buildings	25 to 100 years
Plant	10 to 25 years
Equipment, computers, vehicles and caravans	3 to 10 years

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

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 after allowing for any trade discounts due.

n) Financial instruments

The County only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Donations

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Membership fees received	364,304	-	364,304	323,596
Membership fees paid to the Scout Association	(293,165)	-	(293,165)	(256,588)
Net membership fees	**71,139**	**-**	**71,139**	**67,009**
Donations and legacies	1,181	-	1,181	125
Fundraising	187	-	187	-
Gift aid	245	-	245	-
Other grants	-	245,000	245,000	-
	72,752	**245,000**	**317,752**	**67,133**

3. Activities for generating funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Trading income				
Income	12,603	-	12,603	13,426
Trading expenses				
Goods purchased	12,092	-	12,092	7,651
Net income from trading activities	**511**	**-**	**511**	**5,775**

4. Investment income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Deposit account interest	15,935	-	15,935	21,820
	15,935	**-**	**15,935**	**21,820**

5. Incoming resources from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Activities	95,808	-	95,808	77,665
International	45,538	-	45,538	95,586
Bramhope	119,349	-	119,349	103,028
Aldwark	48,550	-	48,550	52,561
Other	430	-	430	139
	309,675	**-**	**309,675**	**328,979**

6. Expenditure on charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Activities	103,534	-	103,534	82,877
Challenge	1,695	-	1,695	-
Development	37,122	-	37,122	29,784
International	44,838	-	44,838	94,675
Training	7,074	-	7,074	6,283
Bramhope	104,885	-	104,885	95,687
Aldwark	58,301	-	58,301	54,891
Support costs (see note 7)	25,022	-	25,022	23,211
Governance costs (see note 7)	2,289	-	2,289	2,623
Depreciation (see note 10)	34,113	-	34,113	27,829
	418,873	**-**	**418,873**	**417,859**

7. Analysis of support and governance costs

	General support 2026 £	Governance 2026 £	Total 2026 £	Total 2025 £
Venue and related costs for office and meetings	4,200	-	4,200	4,266
Salaries, wages and related costs	13,310	-	13,310	12,667
General office costs	7,513	-	7,513	6,344
Trustees' expenses	-	2,289	2,289	2,557
Independent examination	-	-	-	-
	25,022	**2,289**	**27,312**	**25,834**

8. Resources expended

	2026 £	2025 £
Depreciation of tangible fixed assets:		
- owned by the charity	34,113	27,829

During the year four (2025: three) trustees were paid expenses for travel and subsistence of £2,289 (2025: £2,557). Included in this sum are expenses of £884 paid to one trustee that were donated back to the charity under gift aid.

During the year no trustees received any remuneration or benefits in kind (2025: nil)

9. Staff costs

	2026	2025
	£	£
Wages and salaries	44,604	34,980
National insurance	5,189	2,317
Employment allowance received	(5,189)	(2,317)
Pension	964	675
	45,568	**16,200**

The average monthly number of employees during the year was two (2025: two)
No employees received remuneration amounting to more than £60,000 in either year.

10. Tangible fixed assets

	Freehold property	Plant	Equipment and vehicles	Caravan	Total
	£	£	£	£	£
Cost					
At 1 April 2025	662,984	145,391	25,103	8,000	841,477
Additions	282,556	-	12,848	-	295,404
Disposals	-	-	(3,701)	-	(3,701)
At 31 March 2026	**945,540**	**145,391**	**34,250**	8,000	**1,133,180**
Depreciation					
At 1 April 2025	(259,692)	(69,045)	(20,780)	(8,000)	(357,517)
Charge for the year	(23,081)	(8,020)	(3,012)	-	(34,113)
Eliminated on disposals	-	-	3,701	-	3,701
At 31 March 2026	**(282,772)**	**(77,065)**	**(20,091)**	**(8,000)**	**(387,929)**
Net book value					
At 31 March 2025	403,292	76,346	4,322	-	483,960
At 31 March 2026	**662,767**	**68,326**	**14,158**	**-**	**745,251**

The freehold property consists of Bramhope Scout Campsite and Aldwark Activity Centre. The Scout Association Trust Corporation is custodian trustee of both properties on behalf of the County.

11. Stock

	2026	2025
	£	£
Goods for resale	6,647	6,273
Heating fuel	2,116	3,317
	8,763	**7,693**

12. Debtors

	2026 £	2025 £
Trade debtors	100,073	11,741
Prepayments and accrued income	58,980	32,930
	44,672	**44,672**

13. Creditors: Amounts due within one year

	2026 £	2025 £
Accrued expenditure	74,856	26,778
Income received in advance	492,244	323,222
	567,100	**350,000**

14. Analysis of charitable funds

	1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	31 March 2026 £
Designated funds					
Fixed assets (i)	483,960	-	-	261,291	745,251
Strategic development (ii)	53,352	-	-	(13,172)	40,180
International (iii)	690	45,724	44,838	-	1,576
Scouting for All (iv)	1,062	-	-	-	1,062
Aldwark changing facilities (v)	40,000	-	-	-	15,140
Events equipment (vi)	24,194	-	2,428	(5,178)	16,588
	603,258	**45,724**	**47,266**	**218,081**	**817,797**
General funds					
General funds – all funds	291,905	365,240	383,699	26,919	300,365
Total unrestricted funds	**895,163**	**410,964**	**430,965**	**245,000**	**1,120,162**
Restricted funds					
Aldwark changing facilities (vii)	-	245,000	-	(245,000)	-
Total restricted funds	**-**	**245,000**	**-**	**(245,000)**	**-**
Total funds	**895,163**	**655,964**	**430,965**	-	**1,120,162**

(i) The designated fixed asset reserve represents the balance of funds invested in fixed assets owned by the charity. Transfers between this reserve and the general fund are made each year to reflect the net movement in the carrying value of the fixed assets.
(ii) During the year £37,122 was transferred from the reserve to fund the County Development Officer role with the Scout Association. The trustees agreed to transfer £23,950 to the strategic development fund in 2025/26.
(iii) This fund holds the balance of income and expenditure from international events.
(iv) The Scout for All fund has been created to provide support to disadvantaged young people in the County in participating in Scouting activities.
(v) This fund holds the remaining funds that were previously designated for the refurbishment of the changing facilities and toilets at Aldwark Activity Centre.

(vi) This designated reserve is used to fund the purchase of equipment to support the delivery of events across the County.
(vii) During the year the charity received a number of restricted grants to fund the refurbishment of the changing facilities at Aldwark Activity Centre. A grant of £200,000 was received from the National Lottery Communities Fund, a grant of £30,000 was provided by the Gosling Foundation and £15,000 of grant funding was given by the Bernard Sunley Foundation.

15. Analysis of net assets between funds

	General funds 2026 £	Designated funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Tangible fixed assets	-	745,251	-	745,251	483,960
Current assets	867,465	74,546	-	942,011	761,203
Creditors due within one year	(350,000)	-	-	(567,100)	(409,955)
	300,365	**819,797**		**1,120,162**	**895,163**

16. Reconciliation of net movement in funds to net cashflow from operating activities

	Total funds 2026 £	Total funds 2025 £
Net movement in funds	224,999	5,848
Add back depreciation charge	34,113	27,829
Deduct interest shown in investing activities	(15,935)	(21,820)
Decrease / (increase) in stock	827	(1,897)
Decrease / (increase) in debtors	(114,382)	12,917
(Decrease) / increase in creditors	217,100	(54,955)
Net cash generated / (used) in operating activities	**346,722**	**(32,079)**

17. Capital commitments

	2026 £	2025 £
Commitments contracted for as at 31 March	-	23,994
Authorised, but not contracted for as at 31 March	-	277,369

18. Related parties

S I Jolley, a trustee of the charity, is Chief Financial Officer of Luminate Education Group. During the year the charity charged Luminate Education Group £718 for the hire of facilities at Bramhope Activity Centre. The transactions were carried out on an arms-length basis and charges made at published rates. No amounts were outstanding at 31 March 2026.

Independent examiners report to the trustees of the Central Yorkshire County Scout Council

I report on the accounts of the Charity for the year ended 31 March 2026, which are set out on pages 8 to 17.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N L Carter, June 2026
Fellow of the Association of Chartered Certified Accountants
Tadcaster, North Yorkshire