

NORTHAMPTONSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 269735

Details

Status Registered

Legal form Other

Registered 1975-07-23

Register [View on the Charity Commission register](#)

Contact

Address Sir John Lowther County Scout
Activity Centre
Rushton Road
Glendon
Kettering
NN14 1QF

Phone 01536517539

Email countyadmin@northantsscouts.org.uk

Website www.northantsscouts.org.uk

Activities

Objects: PROMOTING 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

Activities: Scouting for young people. support and training for adults to carry out relevant duties.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£266,823	£210,873	-	-
2024-03-31	£256,899	£258,346	-	-
2023-03-31	£152,636	£171,795	-	-
2022-03-31	£174,937	£154,420	-	-
2021-03-31	£130,848	£96,378	-	-

Trustees

Name	Role	Appointed
Anna Marie Swann	Chair	2018-09-29
Alison Janette Andrews		2022-10-08
Caleb Newman		2025-09-27
Dominic Lewis Winfield		2025-09-27
Gillian Frances Dowling		2018-09-29
Glyn Timmins		2018-09-29
Henny Cameron		2016-09-08
Lucy Olivia Jewell		2022-08-10
Samantha Jane Longhurst		2020-12-01
Steven Paul Rolt		2024-01-01

NORTHAMPTONSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 269735

Accounts



Scouts
Northamptonshire

Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2025

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Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31st March 2025. The Financial Statements have been prepared in accordance with the accounting policies set out in section 7.

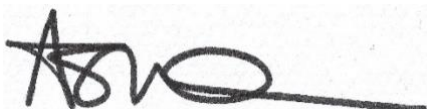
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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.

ON BEHALF OF THE TRUSTEES



Anna Swann
Chairman of the Trustees
3rd September 2025

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735

Scout Registration Number: 0145

Registered Office: Sir John Lowther County Scout Training & Activity Centre
Rushton Road, Glendon, KETTERING, NN14 1QF

President: James Saunders Watson

Vice-Presidents: R Hasler; Danielle Stone; James Hakewill; Stephen Partridge-Underwood;
Suresh Patel

Trustees County Trustee Board
See Annex 1

The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance.

Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

The County Trustee Board must act in the charity's best interests, acting with reasonable care and skill and take steps to be confident that the charity is:

- well managed.
- carrying out its purposes for the public benefit.
- complying with the charity's governing document and the law.
- managing the charity's resources responsibly.
- compliant with POR and the local charity regulator, including effective management of each of the Key Policies listed in The Scout Association Policy, Organisation and Rules¹

The Trustee Board should also ensure young people are meaningfully involved in decision making at all levels and the County has sufficient resources (funds, people, property and equipment) available to meet the planned work of the County, including delivery of the high-quality programme and resource requirements of the training programme.

¹ Chapter 2

2 Structure, Governance and Management

Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Trustee Board is accountable.

The County Trustee Board members must themselves collectively:

- a) develop and maintain a risk register, including putting in place appropriate mitigations
- b) ensure that the County's finances are properly managed, including development and maintenance of appropriate budgets to support the work of the County
- c) maintain and manage:
 - i. a reserves policy for the charity including a plan for use of reserves outside the 'minimum'.
 - ii. an investment policy for the charity
 - iii. a public benefit statement for the charity
- d) ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the County is properly protected and maintained
- e) ensure the appointment and management and operation of any subcommittees, including appointing a Chair to lead the sub-committee. This should normally be one of the County's Trustees.
- f) ensure that effective administration is in place to support the work of the County Trustee Board
- g) appoint any co-opted members of the County Trustee Board
- h) ensure transparency of operation, including:
 - i. prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer (as appropriate) and as appointed by the County Scout Council at their AGM.
 - ii. prepare and approve the County Trustees' Annual Report (which must include the Annual Accounts and include the report from the auditor, independent examiner or scrutineer)
 - iii. present the approved County Trustees' Annual Report and Annual Accounts to the County Scout Council for their consideration at the County's AGM
 - iv. following the County AGM, ensure that a copy of the County Trustees' Annual Report and Accounts is sent to UK Headquarters and is filed with the Charity Commission.
- i) take responsibility for the County's 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
- j) individually and collectively maintain confidentiality regarding County Trustee Board business
- k) put in place annually an open and transparent selection process to recommend to the County Scout Council appropriate persons to be appointed as members of the County Trustee Board, including Chair and Treasurer. Vacancies for appointed Trustees only occur at the end of their period of appointment.
- l) where staff are employed:
 - i. act as a responsible employer in accordance with the Scouts' values and relevant legislation.
 - ii. ensure that effective line management is in place for each employed staff member and that these are clearly established and communicated.
 - iii. ensure that appropriate specific personnel insurance is in place A County Trustee Board may create sub-committees it deems necessary to support its governance function.

The County Trustee Board must ensure that for any sub-committee it appoints:

- a) its purpose is governance-focused and not operational
- b) its members are agreed and approved by the County Trustee Board
- c) the County Trustee Board Chair is an ex officio member
- d) the County Commissioner is an ex officio member

Type of governing document

The Northamptonshire County Scout Council ("The County") governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.²

How the charity is constituted

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

Bankers:

Lloyds Bank plc

George Row
NORTHAMPTON, NN1 1DJ

CCLA Investment Management Limited

Senator House
85 Queen Street
LONDON, EC2V 6DZ

Shawbrook Bank Limited

Lutea House, Warley Hill Business Park,
Great Warley, Brentford,
Essex, CM13 3BE

Independent Examiner:

Essendon Accounts & Tax Limited

3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
MK12 5NW

Recruitment and appointment of new Trustees

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association.

The County Trustee Board should comprise ex officio, appointed, and co-opted Trustees.

² The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

The County Trustee Board must initiate a selection process to propose a County Chair and a County Treasurer to the County Scout Council for appointment at their AGM.

The County Lead Volunteer and County Youth Lead Volunteer are ex officio members of the County Trustee Board.

The appointed members of a County Trustee Board are persons appointed by the County Scout Council at the County's AGM. This should follow a selection process initiated and overseen by the County Trustee Board.

The co-opted members of a County Trustee Board are persons coopted annually by the County Trustee Board. They are not appointed by the County Scout Council at its AGM.

The Trustees come from varied backgrounds and professions. All new Trustees on the Trustee Board since 2016 have attended and been validated for "Essential Information for Trustee Board Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Trustee Board Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Trustee Boards and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

Organisation

The County Trustee Board has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

- **Finance & General Purposes Sub-Committee (F&GP)**
- **Sir John Lowther Centre Management Committee (CMC)**
- **Amenities Block Implementation Team**

Details of membership are given in Annex 1

Risk Management

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee and through regular reporting to the Trustees. All County Trustee Board members have a responsibility to identify potential risks and bring them to the attention of the County Executive, which will then be evaluated and included in the register.

The Risk Management Committee has developed a Risk Management Policy³ for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees, and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

³ Risk Management Policy – July 2017

The principal risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association, and its members.

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities to achieve the Association's objectives.

Health and Safety Policy

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

3 Objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

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
- Cooperation: We make a positive difference; we cooperate with others and make friends

The Scout Method

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.

Public Benefit

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.

Volunteers

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

4 Financial Review

There was no change in restricted funds for the year - £NIL (2024 - £NIL).

There was an increase in unrestricted funds of £55950 (2024- deficit of £(1,447)). At the financial year end of 2024/25, the unrestricted funds amounted to £320,507 of which £213455 have been designated for the purposes shown in note 12, attached to this report.

In this financial year the Sir John Lowther Activity Centre achieved an overall surplus of £2,666 compared to a significant deficit in 2022/24 (2024 - £(17,071)).

The appointment of a full-time paid Centre Manager (subsidised by County) has proven to be a critical factor in this turnaround of finances. The new Centre manager has carried out a full review of the pricing structure at SJLC in order to put the facilities offered at the centre on a consistent footing with other similar organisations locally. In addition, the centre manager has carried out extensive marketing to reach out to a new and diverse range of clientele, whereas previously the Centre had been reliant on a couple of major users. An agreed performance-related bonus has been paid to the Centre Manager. Whilst salary costs at the Centre have inevitably increased during the financial year the costs of running the centre have reduced notably (see note 18 County Centre Premises Costs). In the final quarter of 2024/25 the Centre Manager has gone onto a period of extended leave and the previous volunteer centre manager has kindly stepped in to provide cover. The business already generated by the paid Centre Manager is likely to sustain the Centre's income until their return later in 2025/26.

A programme of works to improve the activities at SJLC has been agreed by the Trustees for 2025/26 which should further enhance its use both by County and by potential commercial clients. The work is being financed from the monies held by Lowther Knights upon the merger of their bank account with that of the county.

Whilst an agreement for the continued use of the sports pitches by Kettering Football Club was negotiated previously between Northamptonshire Scouts, Prologis (the land owners) and KFC the cost of maintenance work to maintain the site continues to make the current arrangement precarious. The arrangements for the pitches will be subject of continued review in the coming year.

County

The County has had some notable events during the year. There were successful international trips - Roverway and Croatia as well as the successful and well regarded Backwoods Challenge (and pre-camp). There has been a reunion camp for the Korean Jamboree, a young leaders weekend and a sleepover at Twycross Zoo. The County Duke of Edinburgh team continue to be busy organising camping expeditions in Wales for those progressing to their Gold DofE awards.

A further large-scale event taking Scouts to the Isle of Arran is gathering pace for 2025/26 and an exciting project to celebrate the Battle of Naseby is in the early stage of development.

Designated Funds

These funds represent the monies set aside for the specific purposes stated in the report (see note 12). Funds such as the ones for the running costs of SJLC in the event of a restriction or cessation in the functioning of the Centre and the long term (SJLC) maintenance fund are maintained in a reserve account (currently CCLA) until they are needed. The other designated funds are self-explanatory; they are also held in a reserve account with Shawcross Bank.* There are currently no restricted funds.

Investment Policy

*To ensure that funds managed by the County Scout Council are properly protected under the Financial Services Compensation Scheme (FSCS), reserves that had been held previously in a Lloyds savings account were moved, with the prior approval of the Trustees, to a sixty-day notice account with Shawbrook Bank. To maintain access to funds in situations of emergency and to fulfil the requirements of the designated funds the Trustees consider there are insufficient cash funds available for longer term investment.

Investment Powers

There is no specific reference to investment powers in the Declaration of Trust. The investment power of the trustees and those applicable to charitable funds are within the provisions of the Trustee Investment Act 1961 and the Trustee Act 2000.

All investments held by the Charity are in accordance with the powers of the Trustees.

Accounting Arrangements

The finances of the County Scout Council continue to be recorded on the Xero cloud accounting platform, which is linked to the main bank accounts for both the SJLC and the County. This has proved successful since its inception in 2019. The management of the use of the system is overseen by a Xero working group of three designated 'super-users', who also provide relevant training where required. The platform is also made available to the County's accountants for accounting and oversight purposes.

The County continues with its partnership with Essendon Accountants, who provide accounting, payroll, and pensions services. It is envisaged that these services will extend to the oversight of VAT returns and returns to the Charity Commission in 2025/26. They also provide the audit function for the finalisation of the annual accounts.

Policy for Remuneration of Staff

The county employs some staff directly both at the centre and the county. The remuneration of staff is overseen by the Finance and General Purposes Committee which reports directly to the Trustee Board. The numbers of staff remain at the minimum level. The paid post of Centre Manager was introduced in 2023/24. A paid County Administrator was appointed in late 2022/23.

Pension Statement

Employees who are not members of an individual pension scheme are offered enrolment in the pension scheme in accordance with government legislation - Smart Pension Ltd. 20, Eastbourne Terrace, London. W2 6LG. Pensions are now administered on behalf of the County Scout Council by our accountants.

Glyn Timmins
County Treasurer

5 Review of the Year

We started the year in a new world of Governance following the Scouts Transformation project; Governance came before most other aspects of Transformation and so we've since had plenty of time to adjust

Maintaining adult numbers was also high on the agenda and when the annual Census was returned in January 2025, we had achieved that aim, landing on a net position for adult numbers and a small 1% increase in youth membership on 2024 - this is a positive success given the structural changes imposed by Transformation and the updated training & compliance requirements; Northamptonshire has continued to prioritise training compliance, a task made notably more important as we transitioned from one membership system to another and dealt with the numerous administrative activities as a result.

The Sir John Lowther Centre has continued to recover, another welcome result from recent significant investment. Rebecca Andrews the centre manager conducted several marketing campaigns with schools during 2024 which has seen our centre busier than ever with new types of bookings. Whilst we've missed Becca's marketing efforts whilst she has been on maternity leave, we are optimistic that repeat business will be successful, and new marketing campaigns will prove just as successful in the new year. Carole Stephenson has stepped in to cover Becca's maternity leave as a volunteer manager, and with a busy year ahead we are grateful for Carole's experience to guide the team.

The Trustees are grateful to everyone involved for their time and commitment in particular Rebecca Andrews; Carole Stephenson, Kelly Mercer; Michael Wright and Jed Hollowell; the Activities Instructors and of course the Lowther's Knights Active Support Unit. Special thanks go to Robert and Virna Vincent who retire in May 2025; they will be greatly missed by us all.

Plans for the Amenities Block at the Sir John Lowther Centre have continued to make slow progress whilst the Trustees have been considering different options based on our ability to fundraise, the time spent thus far, and the need to get a usable solution in place as soon as practicably possible. The decision has now been agreed to proceed with a number of modular toilet and shower units which can be increased at a later time if appropriate. The biggest task now is to source c£50,000 to fund the project.

The Trustees have continued to thoroughly review the Risk Register and actions – thanks to Henny Cameron a long-standing Trustee for co-ordinating this work and maintaining the register. The Trustees now meet separately to main Trustee Board meetings, to review the entire Risk Register on a bi-annual basis.

Our County Lead Volunteer Steve Rolt, has continued with leading the successful implementation of the structural changes that Transformation has imposed, and together we will continue to ensure that good Governance supports good Operations within the County.

I am as ever very grateful to everyone involved across the County – volunteers, trustees, and staff - for their dedication and commitment to carry on regardless in a changing world, ensuring that as a County we continue to move forward and develop.

Anna Swann
Chairman of the Trustees

6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2025, which are set out in Sections 8,9 and 10.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under 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 purpose. 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, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of 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 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 seeks explanations from you as 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

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.



Roger Eddowes
Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

7 Principle accounting policies

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 FRS102 "The Financial Reporting Standard in the UK and Republic of Ireland" (FRS102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small company regime.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

Incoming resources

Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Membership subscriptions are treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

Investment income

Investment income is recognised when receivable.

Grants receivable

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Other income

All other income is recognised on a receivable basis.

Resources Expended

Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting, and travel costs, as well as the independent examination of the charity's financial statements.

Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- Fixtures and equipment 25%
- Trailers 25%

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

Stocks

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

Value added tax

The charity is registered for VAT in respect of County Centre hire and shop sales only. All other income and expenditure is shown gross in these accounts.

8 Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Note	£	£	£	£
Incoming Resources					
Voluntary Income	1	177613	-	177613	125990
Investment Income	2	7704	-	7704	2606
Incoming Resources from Charitable Activities	3	81506	-	81506	128303
Total Incoming Resource		266823	-	266823	256899
Resources Expended					
Charitable Activities	4	210873	-	210873	258346
Governance Costs	4	-	-	-	-
Total Resources Expended		210873	-	210873	258346
Net Incoming Resources For Year		55950		55950	(1447)
Fund Balance Brought Forward 31/3/2024		1052830		1052830	1054277
Fund Balance Carried Forward 31/3/2025		1108780		1108780	1052830


9 Balance Sheet

		2025	2025	2024	2023
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	7		791552	792645	794104
Current Assets					
Stock		n/a		n/a	n/a
Debtors	8		40631	31009	30589
Cash At Bank and In Hand	9		291365	244428	237781
			331996	275437	268370
Creditors (Amounts Falling Due Within One Year)	10		(14768)	(15252)	(8197)
Net Current Assets			317228	260185	260173
			1108780	1052830	1054277
Funds					
Unrestricted:					
General	11		895325	849545	798377
Designated	12		213455	203285	255900
			1108780	1052830	1054277
Restricted	11		-	-	-
			1108780	1052830	1054277

The financial statements were approved by the Trustees on 3rd September 2025



Anna Swann
Chairman



Glyn Timmins
County Treasurer

10 Notes to the financial statements

1. Voluntary Income

	2025	2024
	£	£
Coronavirus Grant Income	-	42
Membership Subscriptions	49774	22063
Donations	4544	4871
County Centre Hiring	104709	88766
Sports Field Income	4845	9015
Deposits Held from Postponed Bookings	742	(525)
Other Income	12617	1064
Shop Sales	382	694
	177613	125990

2. Investment Income

Investment Income Comprises	2025	2024
	£	£
Bank Interest Receivable	7704	2606

3. Income Resources from Charitable Activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Duke of Edinburgh Award Scheme	7814	-	7814	3407
County Cub Camp	-	-	-	12835
Roverway	5648	-	5648	11323
County Income	217	-	217	-
Hillwalking	878	-	878	2440

Arran Adventure	34629		34629	-
Squirrel Scurry	-	-	-	641
Backwoods	3799	-	3799	6364
Croatia '25	28521	-	28521	38342
World Scout Jamboree	-	-	-	52561
Shooting Course	-	-	-	390
	81506		81506	128303

	Other Costs	Staff costs (note 5)	Total 2025	Total 2024
	£	£	£	£
Charitable Activities	143330	67543	210873	258346
Governance Costs (note 17)	-	-	-	
	143330	67543	210873	258346

4. Analysis Of Total Resources Expended

Charitable Activities - Other	Unrestricted	Restricted	Total 2025	2024
	£	£	£	£
County Centre Management (note 5)	67543	-	67543	60289
Total Wages	67543	-	67543	60289
Training and Activity Expenditure	1457	-	1457	3902
County Centre Premises (note 18)	53612	-	53612	63355
County Office Costs (note 18)	18622	-	18622	17495
Donations	1000	-	1000	1000
Depreciation Of Fixed Assets	1093	-	1093	1457

Sports Field and Pavilion (note 18)	4558	-	4558	5091
Duke of Edinburgh Award Scheme	9456	-	9456	6677
Naseby Project	992	-	992	-
Paddlesport SASU	-	-	-	493
Roverway costs	4642	-	4642	15434
Twycross Zoo Sleepover	108	-	108	-
Young Leader Weekend	1859	-	1859	2145
Pre-Backwoods Camp	-	-	-	1514
Backwoods Challenge	3508	-	3508	3314
World Scout Jamboree	1027	-	1027	26551
Hillwalking	182	-	182	3140
County cub camp	-	-	-	19141
Brass Monkey	29	-	29	42
Squirrel Scurry	-	-	-	503
Croatia Trip	41150		41150	25352
Arran Adventure	38		38	200
Shooting Course	-		-	696
County Other	-		-	555
Total (excl. wages)	143330		143330	198057

5. Employees

	2025	2024
	£	£
County Centre Management	57381	46617
County Wages and Salaries	10162	6385
County Development Officer (contribution to salary)		7287
	67543	60289

6.

The number of employees during the year was 6 (2024: 6). Staff consists of a full-time Centre manager (1), a part time County Centre Supervisor (1), part time County Administrator (1), 2 part time Cleaners (2) outdoor maintenance (1). No employee earned £60,000 per annum or more in the current or preceding accounting year.

6. Payments To Trustees and Connected Persons

	2025	2024
	£	£
Expenses Paid Out	6599	6935

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity. Where goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

7. Tangible fixed assets

	Freehold Property	Fixtures And Equipment	Trailers	Total
	£	£	£	£
Cost				
At 1/4/24	788273	117892	3,564	909729
Assets Acquired In Year	-	-	-	-
Depreciation b/f		113520	3564	117084
Depreciation Provided In Year	-	1093	-	1093
Net Book Amount 31/3/25	788273	3279	-	791552
Net Book Amount 31/3/24	788273	4372	-	792645

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.).

8. Debtors

	2025	2024
	£	£
Trade Debtors	40746	31124
Other Debtors and Prepayments	(115)	(115)
	40631	31009

9. Cash At Bank and In Hand

	2025	2024
Northamptonshire County Scout Council	£	£
County General Account	76354	45603
County – Interest Bearing Account	529	2522
CCLA Deposit Fund	105466	97949
Shawbrook CAF (60 Day)	61659	59480
Lowther's Knights ASU		
Current Account	6,005	6005
County Centre (SJLC)		
General Business Account	41351	32519
Cash In Hand and Unbanked Cheques	1	352
	291365	244428

10. Creditors: Amounts Due Within One Year

	2025	2024
	£	£
Trade Creditors	(3487)	(6252)
Deposits Received	(15)	(65)
Deferred Income (membership for next year)	-	-
Accruals	(1,708)	(1708)
VAT	(9557)	(7227)
SJLC Project- Overspend	-	-
	(14768)	(15252)

11. Funds

Unrestricted Funds						
	Designated Funds <small>(see note 12)</small>	Building Fixed Asset Fund	Equipment Fixed Asset Fund	Other	Restricted Funds	Total
	£	£	£	£	£	£
1st Apr 2024	203285	788273	-	61272	-	1052830
Incoming Resources	-	-	-	266823	-	266823
Resources Expended	-	-	-	(210873)	-	(210873)
Funds Transfer	10170	-	-	(10170)	-	-
Designated Funds	-	-	-	-	-	-
As At 31st Mar 2025	213455	788273	-	107052	-	1108780

12. Designated Funds (Cost)

Fund	At 31st March 2024	Designated	Utilised	Written back to general fund	At 31st March 2025
Development	5000	-	-	-	5000
Jamboree	-	-	-	-	-
Centre Manager	29934	11096	-	-	41030
County Adult Training Fund	5790	-	-	-	5,790
Opportunity Fund	2561	(926)	-	-	1,635
County Running Costs Fund	60000	-	-	-	60000
SJLC Fund	60000	-	-	-	60000

Long Term Maintenance Fund	40000	-	-	-	40000
Total	203825	10170	-	-	213455

13. Capital commitments

The charity had no capital commitments at 31 March 2025 and 31 March 2024.

14. Contingent liabilities

There were no contingent liabilities at 31 March 2025 and 31 March 2024.

15. Post balance sheet events

For the final quarter of 2024/25 the paid Centre Manager has gone on extended leave which will continue into 2025/26. The previous volunteer Centre Manager has kindly agreed to step back into the role to provide cover during this period. The existing business brought in by the paid centre manager should be sufficient to sustain bookings/income during this period. The County Administrator will assist with some of the clerical and administrative duties associated with this role along with other volunteers.

16. Controlling related parties

The Trustees are the charity's controlling related party by virtue of the trust deed.

17. Governance costs - Independent examiner's remuneration

Amounts paid to the charity's independent examiner for the year were as follows:

2025 - £NIL, 2024 - £NIL

18. Other Costs

	2025	2024
	£	£
County Centre Premises Costs (note 4)		
Accountancy	233	725
Bank Charges	105	124
Business Rates (less abatement)	3219	3302
Communications	1904	647
Printing, Stationery, Postage	189	181
Health Safety and Security	1849	1001
Marketing	99	83
Website	36	36
Cleaning	4897	4913
Catering Equipment	531	632
Staff - Mileage	255	384
Staff Costs - Other	555	485
Insurance	5765	6319
Laundry	1933	2333
Water	1244	910
Maintenance	11327	12113
Heating And Lighting	13732	12866
Activities Expenditure	5036	9947
Licenses	289	159
Office Equipment	17	133
Other Expenditure	148	-
Donation to Lowther's Knights	139	305
Amenity Block	-	340
Deposits Held Against Cancelled Bookings - Returned	110	-
Purchases for resale	-	177
Bad Debt	-	5239
Totals	53612	63355

18. Other Costs Continued

	2025	2024
	£	£
Sports Field & Pavilion (note 4)		
Rates	499	512
Heat And Light	3458	4268
Water	422	262
Maintenance	179	49
Totals	4558	5091

	2025	2024
	£	£
County Office Costs (note 4)		
Media	94	-
Insurance	1140	1792
Bank Charges	90	79
Travelling And Admin Expenses Reimbursed	6745	6935
Clothing	611	-
County Celebration Events (AGM/St George's Day)	3476	1973
Sundries (SJLC transfers)	1702	1131
Website	36	57
County Development Costs	2595	1149
Xero Cloud Accounting Fees	286	263
Accountancy	-	725
Regional Fund Contribution	1500	1500
Executive And Sub-Committee Expenses	347	664
Charitable Donations & Grants	-	1400
National Membership Fee Payment	-	-
Postage, printing and stationery	-	(171)
Totals	18622	17495

Annex 1 Membership of the County Trustee Board and Sub-Committees**County Trustee Board: 5th October 2024 to 27th September 2025**

Name	Position	Basis	From	To
Anna Swann	Chair	Appointed	08/10/2022	
Steve Rolt	County Lead Volunteer	Ex-Officio	01/01/2024	
Lucy Jewell	County Youth Commissioner	Ex-Officio	08/10/2022	
Glyn Timmins	County Treasurer	Appointed	01/04/2019	
Karen Tonks		Appointed	08/10/2022	
Henny Cameron		Appointed	08/09/2016	
Alison Andrews		Appointed	08/10/2022	
Samantha Longhurst		Appointed	01/12/2020	
Gillian Dowling		Appointed	29/09/2018	
Finance & General Purposes sub-Committee			From	To
Samantha Longhurst	Chair		29/09/2019	
Anna Swann			08/10/2022	
Steve Rolt			01/01/2024	
Judith Hazell			01/10/2017	
John Rudge			01/10/2017	
Lee Jones			01/01/2024	
Glyn Timmins			01/04/2019	
Caleb Newman			13/01/2025	
Centre Management Committee			From	To
Dean Smith	Chair		01/01/2024	
Rebecca Andrews			05/05/2023	01/01/2025
Carole Stephenson			01/01/2025	
Richard Paragreen			01/10/2017	
John Hopkins			13/02/2024	
Michele Hunt			13/02/2024	
Anna Swann			08/10/2022	
Steve Rolt			01/01/2024	
Risk Management Committee			From	To
Henny Cameron			01/03/2017	
Amenities Block Project Implementation Team~			From	To
David McNally	Chair		04/01/2019	
Anna Swann			09/01/2023	
Richard Paragreen			01/04/2019	
Ron Hasler				

~ This sub-committee reports into CMC and F&GP

NORTHAMPTONSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 269735

Accounts



Scouts
Northamptonshire

Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2024

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Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31st March 2024. The Financial Statements have been prepared in accordance with the accounting policies set out in section 7.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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.

ON BEHALF OF THE TRUSTEES



Anna Swann
Chairman of the Trustees
11th July 2024

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735
Scout Registration Number: 0145
Registered Office: Sir John Lowther County Scout Training & Activity Centre
Rushton Road, Glendon, KETTERING, NN14 1QF

President: James Saunders Watson

Vice-Presidents: R Hasler; Danielle Stone; James Hakewill; Stephen Partridge-Underwood; Suresh Patel

Trustees County Trustee Board
See Annex 2

The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance.

Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

The County Trustee Board must act in the charity's best interests, acting with reasonable care and skill and take steps to be confident that the charity is:

- well managed.
- carrying out its purposes for the public benefit.
- complying with the charity's governing document and the law.
- managing the charity's resources responsibly.
- compliant with POR and the local charity regulator, including effective management of each of the Key Policies listed The Scout Association Policy, Organisation and Rules¹

The Trustee Board should also ensure young people are meaningfully involved in decision making at all levels and the County has sufficient resources (funds, people, property and equipment) available to meet the planned work of the County, including delivery of the high-quality programme and resource requirements of the training programme²

¹ Chapter 2

² Rule 4.2.2 of The Scout Association Policy, Organisation and Rules

2 Structure, Governance and Management

Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Trustee Board is accountable.

The County Trustee Board members must themselves collectively:

- a) develop and maintain a risk register, including putting in place appropriate mitigations
- b) ensure that the County's finances are properly managed, including development and maintenance of appropriate budgets to support the work of the County
- c) maintain and manage:
 - i. a reserves policy for the charity including a plan for use of reserves outside the 'minimum'.
 - ii. an investment policy for the charity
 - iii. a public benefit statement for the charity
- d) ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the County is properly protected and maintained
- e) ensure the appointment and management and operation of any subcommittees, including appointing a Chair to lead the sub-committee. This should normally be one of the County's Trustees.
- f) ensure that effective administration is in place to support the work of the County Trustee Board
- g) appoint any co-opted members of the County Trustee Board
- h) ensure transparency of operation, including:
 - i. prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer (as appropriate) and as appointed by the County Scout Council at their AGM.
 - ii. prepare and approve the County Trustees' Annual Report (which must include the Annual Accounts and include the report from the auditor, independent examiner or scrutineer)
 - iii. present the approved County Trustees' Annual Report and Annual Accounts to the County Scout Council for their consideration at the County's AGM
 - iv. following the County AGM, ensure that a copy of the County Trustees' Annual Report and Accounts is sent to UK Headquarters and is filed with the Charity Commission.
- i) take responsibility for the County's 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
- j) individually and collectively maintain confidentiality regarding County Trustee Board business
- k) put in place annually an open and transparent selection process to recommend to the County Scout Council appropriate persons to be appointed as members of the County Trustee Board, including Chair and Treasurer. Vacancies for appointed Trustees only occur at the end of their period of appointment.
- l) where staff are employed:
 - i. act as a responsible employer in accordance with the Scouts' values and relevant legislation.
 - ii. ensure that effective line management is in place for each employed staff member and that these are clearly established and communicated.
 - iii. ensure that appropriate specific personnel insurance is in place A County Trustee Board may create sub-committees it deems necessary to support its governance function.

The County Trustee Board must ensure that for any sub-committee it appoints:

- a) its purpose is governance-focused and not operational
- b) its members are agreed and approved by the County Trustee Board

c) the County Trustee Board Chair is an ex officio member

d) the County Commissioner is an ex officio member

Type of governing document

The Northamptonshire County Scout Council ("The County") governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.³

How the charity is constituted

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

Bankers:

Lloyds Bank plc

George Row
NORTHAMPTON, NN1 1DJ

CCLA Investment Management Limited

Senator House
85 Queen Street
LONDON, EC2V 6DZ

Shawbrook Bank Limited

Lutea House, Warley Hill Business Park,
Great Warley, Brentford,
Essex, CM13 3BE

Independent Examiner:

Essendon Accounts & Tax Limited

3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
MK12 5NW

Recruitment and appointment of new Trustees

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association.

The County Trustee Board should comprise ex officio, appointed, and co-opted Trustees.

The County Trustee Board must initiate a selection process to propose a County Chair and a County Treasurer to the County Scout Council for appointment at their AGM.

³ The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

The County Lead Volunteer and County Youth Lead Volunteer are ex officio members of the County Trustee Board.

The appointed members of a County Trustee Board are persons appointed by the County Scout Council at the County's AGM. This should follow a selection process initiated and overseen by the County Trustee Board.

The co-opted members of a County Trustee Board are persons coopted annually by the County Trustee Board. They are not appointed by the County Scout Council at its AGM.

The Trustees come from varied backgrounds and professions. All new Trustees on the Trustee Board since 2016 have attended and been validated for "Essential Information for Trustee Board Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Trustee Board Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Trustee Boards and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

Organisation

The County Trustee Board has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

- **Finance & General Purposes Sub-Committee (F&GP)**
- **County Adult Appointment Committee (CAAC)**
- **Risk Management Committee (RMC)**
- **Sir John Lowther Centre Management Committee (CMC)**
- **Amenities Block Implementation Team**
- **Amenities Block Fundraising Team**

Details of membership are given in Annex 2

Risk Management

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee and through regular reporting to the Trustees. All County Trustee Board members have a responsibility to identify potential risks and bring them to the attention of the County Executive, which will then be evaluated and included in the register.

The Risk Management Committee has developed a Risk Management Policy⁴ for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees, and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

⁴ Risk Management Policy – July 2017

The principal risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association, and its members.

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities to achieve the Association's objectives.

Health and Safety Policy

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

3 Objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

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
- Cooperation: We make a positive difference; we cooperate with others and make friends

The Scout Method

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.

Public Benefit

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.

Volunteers

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

4 Financial Review

There was no change in restricted funds for the year - £NIL (2023 - £NIL). There was a decrease in unrestricted funds of £(1447) (2023- deficit of £(19,159)). At the financial year end of 2023/24, the unrestricted funds amounted to £1,052,830 of which £203,285 have been designated for the purposes shown in note 13, attached to this report.

In this financial year the Sir John Lowther Activity Centre achieved an overall deficit of £(17,071) (2023 - £(8,669)).

SJLC Income has increased slightly from last year. It should be noted that the current trend shows that activities income is increasing but the hire of SJLC facilities has shown a slight decrease.

A significant impact on the hiring of SJLC has arisen because a former regular client has unfortunately gone into liquidation leaving unpaid invoices. The official receiver has been contacted and the required information submitted to them, but it seems unlikely that Northamptonshire County Scouts will recover any of that money. The loss is shown as a bad debt on the accounts.

In addition, some other regular clients have also stopped using the Centre. The Centre Manager, who is in the first year of their appointment, is actively sourcing new clients and seeking new ways of attracting business to the Centre, whilst remaining competitive with other similar ventures locally. The upturn in activities income is encouraging, but in turn this has required investment during the year to upgrade and improve activities at the SJLC. The Centre Manager has also introduced a new pricing structure for the upcoming financial year across all areas of the business with a view to making SJLC more competitive and the prices more in line with other similar local organisations.

SJLC Expenditure has increased compared to the previous year. Surprisingly, given the volatility of gas and electric prices, this is not the primary reason. In fact, utilities costs have decreased overall.

Maintenance costs are significantly increased due to work required to address problems with sewage etc., repairs to the Kubota tractor/vehicle and for boiler maintenance. Costs associated with activities have also increased, although this is mitigated by the need to invest in enhancing and improving those facilities as it is becoming a prime income generator for the Centre. A properly managed investment in these facilities is an important part of the strategy for generating new income streams for the SJLC.

The cost of wages/salaries has increased year on year since 2021/22. The appointment of a paid Centre manager is part of the investment in the SJLC and was agreed by Trustees to be a minimum three-year project. The cost of the Centre manager is supported from County funds (see note 13). The current SJLC deficit was predicted in the light of the changes and challenges to business post-pandemic and because of the volatility of prices across the board in recent times.

There was some uncertainty over the continued use of the sports pitches by KFC due to financial pressures felt by the club. However, happily due to some excellent negotiating between and on behalf of Northamptonshire Scouts with KFC and the landowners, Prologis, this has been resolved, at least for the immediate future.

County

County expenditure has reduced overall compared to last year. This in part may relate to the cessation of payments to TSA for the temporary post of Growth and Development Officer (this post having been made redundant by TSA.) However, in this year the County has taken on a paid County Administrator on a part-time basis and makes a contribution of 50% of the cost of the newly appointed Centre Manager at SJLC.

Spending on Celebration events has reduced in this year as has the cost of county training (which, in turn, has led to a reduction in the designated fund for adult training - see note 13.)

The World Scout Jamboree in South Korea concluded in this financial year, albeit that the event itself encountered some challenges not of the participants' making. The event has made a modest surplus which will be spent on a well-deserved reunion camp in the coming financial year. The return travel arrangements for the Northants contingent required intervention and the County Chair is currently seeking a refund from a company because of this.

Designated Funds

These funds represent the monies set aside for the specific purposes stated in the report (see note 13). Funds such as the ones for the running costs of SJLC in the event of a restriction or cessation in the functioning of the Centre and the long term (SJLC) maintenance fund will effectively lie dormant in a reserve account (currently CCLA) until they are needed. The other designated funds are self-explanatory, they are also held in reserve accounts (separate from the two main accounts used for the daily running of SJLC and the County). There are currently no restricted funds.

Investment Policy

To ensure that funds managed by the County Scout Council are properly protected under the Financial Services Compensation Scheme (FSCS), some reserves formerly held in a Lloyds account were moved, with the prior approval of the Trustees, to a new sixty-day notice account with Shawbrook Bank. To maintain access to funds in situations of emergency (such as the recent pandemic) and to fulfil the requirements of the designated funds the Trustees consider there are insufficient cash funds available for longer term investment.

Investment Powers

There is no specific reference to investment powers in the Declaration of Trust. The investment power of the trustees and those applicable to charitable funds are within the provisions of the Trustee Investment Act 1961 and the Trustee Act 2000.

All investments held by the Charity are in accordance with the powers of the Trustees.

Accounting Arrangements

The finances of the County Scout Council continue to be recorded on the Xero cloud accounting platform, which is linked to the main bank accounts for both the SJLC and the County. This has proved successful since its inception in 2019. The management of the use of the system is overseen by a Xero working group of three designated 'super-users', who also provide relevant training where required. The platform is also made available to the County's accountants for accounting and oversight purposes.

The County continues with its partnership with Essendon Accountants, who provide guidance and assistance with accounting, payroll, and pensions provision. They also provide the audit function for the finalisation of the annual accounts.

Policy for Remuneration of Staff

The county employs some staff directly both at the centre and the county. The remuneration of staff is overseen by the Finance and General Purposes Committee which reports directly to the Trustee Board. The numbers of staff remain at the minimum level post-pandemic. The paid post of Centre Manager was introduced in 2023/24. A paid County Administrator was appointed in late 2022/23.

Pension Statement

Employees who are not members of an individual pension scheme are offered enrolment in the pension scheme in accordance with government legislation - Smart Pension Ltd. 20, Eastbourne Terrace, London. W2 6LG. Pensions are now administered on behalf of the County Scout Council by our accountants.

Glyn Timmins
County Treasurer

5 Review of the Year

We started the year hoping to plan for the changes and costs to the County which would be brought in by the Scout Association Transformation project. This has however been delayed several times and so we continued to make the necessary changes around Governance and wait to see what will happen elsewhere.

Growth in numbers was also high on the agenda and when the annual Census was returned in January 2023, we had achieved a 3.2% increase in membership on 2022 – this was as a result of a small increase in young people and a very welcome bigger than recent years' increase in adult volunteers. Northamptonshire has continued to take a much stronger line on training compliance removing adults who have failed to complete required training particularly first aid, safeguarding and safety. Districts have also taken similar steps including removal of inactive Scout Active Support Unit (SASU) members, and so the increased growth is truly an achievement to be celebrated.

The Sir John Lowther Centre has continued to recover, another welcome result from recent significant investment. Rebecca Andrews, who was appointed Centre Manager in April 2023 has shown a committed approach to increasing the commercial performance of the Centre, and whilst this still comes at a cost, the effort will hopefully continue to secure accelerated growth, and maximise our income opportunities.

The Trustees are grateful to everyone involved for their time and commitment in particular Rebecca Andrews; Kelly Mercer; Robert Vincent; Michael Wright; Virna Vincent; Jed Hollowell; the Activities Instructors and of course the Lowther's Knights Active Support Unit.

Plans for the Amenities Block at the Sir John Lowther Centre have remained on pause whilst the Trustees explore alternative options. The planning permission granted in October 2020 expired in October 2023; the Trustees have been considering different options based on our ability to fundraise, the time spent thus far, and the need to get a usable solution in place as soon as practicably possible.

The Trustees have also taken the opportunity this year to do a thorough review of the Risk Register and actions – thanks to Henny Cameron a long-standing Trustee for co-ordinating this work and maintaining the register. The Trustees now meet separately to main Trustee Board meetings, to review the entire Risk Register on a quarterly basis.

In 1995 the Northamptonshire Scouts Bwaise⁵ project began which established a link between Northamptonshire Scouts and Outspan School, a small school in the slum area of Kampala in Uganda called Bwaise. This project continues to the current day and in the last few years the County has provided yearly funding of £1000 to the school for them to allocate as appropriate rather than sponsor a specific child. Our thanks go to Keith Shackleton for administering this project on our behalf.

In January of this year we welcomed our new County Lead Volunteer Steve Rolt, who hit the ground running just weeks before the annual Census. Steve has successfully implemented many of the structural changes that Transformation will eventually impose, and together we will continue to ensure that good Governance supports good Operations within the County.

⁵ See Annex 1

I am as ever very grateful to everyone involved across the County – volunteers, trustees, and staff - for their dedication and commitment to carry on regardless in a changing world, ensuring that as a County we continue to move forward and develop.

Anna Swann
Chairman of the Trustees
11th July 2024

6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2024, which are set out in Sections 8,9 and 10.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under 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 purpose. 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, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of 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 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 seeks explanations from you as 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

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.



Roger Eddowes
Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

7 Principle accounting policies

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 FRS102 "The Financial Reporting Standard in the UK and Republic of Ireland" (FRS102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small company regime.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

Incoming resources

Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Membership subscriptions are treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

Investment income

Investment income is recognised when receivable.

Grants receivable

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Other income

All other income is recognised on a receivable basis.

Resources Expended

Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting, and travel costs, as well as the independent examination of the charity's financial statements.

Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- Fixtures and equipment 25%
- Trailers 25%

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

Stocks

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

Value added tax

The charity is registered for VAT in respect of County Centre hire and shop sales only. All other income and expenditure is shown gross in these accounts.

8 Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	Note	£	£	£	£
Incoming Resources					
Voluntary Income	1	125990	-	125990	174334
Investment Income	2	2606	-	2606	1879
Incoming Resources from Charitable Activities	3	128303	-	128303	(23577)
Total Incoming Resource		256899	-	256899	152636
Resources Expended					
Charitable Activities	4	258346	-	258346	171795
Governance Costs	4	-	-	-	
Total Resources Expended		258346	-	258346	171795
Net Incoming Resources For Year		(1447)		(1447)	(19159)
Fund Balance Brought Forward 31/3/23		1054277		1054277	1073436
Fund Balance Carried Forward 31/3/2024		1052830		1052830	1054277

9 Balance Sheet

		2024	2024	2023	2022
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	7		792645	794104	796047
Current Assets					
Stock		n/a		n/a	
Debtors	8		31009	30,589	25,804
Cash At Bank and In Hand	9		244428	237781	298184
			275437	268370	323988
Creditors (Amounts Falling Due Within One Year)	10		(15252)	(8,197)	(46599)
Net Current Assets			260185	260173	277389
			1052830	1054277	1073436
Funds					
Unrestricted:					
General	11		849545	798377	821536
Designated	12		203285	255900	251900
			1052830	1054277	1073436
Restricted	11		-	-	-
			1052830	1054277	1073436

The financial statements were approved by the Trustees on 11th July 2024



Anna Swann
Chairman



Glyn Timmins
County Treasurer

10 Notes to the financial statements

1. Voluntary Income

	2024	2023
	£	£
Coronavirus Grant Income	42	50
Membership Subscriptions	22,063 ⁶	71,407 ⁷
Donations	4,871	3,098
County Centre Hiring	88,766	83,057
Sports Field Income	9,015	11,556
Deposits Held from Postponed Bookings	(525)	103
Other Income	1,064	5,063
Shop Sales	694	
	125,990	174,334

2. Investment Income

Investment Income Comprises	2024	2023
	£	£
Bank Interest Receivable	2606	1,879

⁶ The actual amount received for the County Membership Fee for 2023/24 was £42,965 but WDC paid their fees early and were so recorded in 2022/2023 accounts which were correspondingly higher.

⁷ Prepayment of 2023/2024 fees by WDC

3. Income Resources from Charitable Activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Duke of Edinburgh Award Scheme	3407	-	3407	7,621
County Cub Camp	12835	-	12835	5,845
Roverway	11323	-	11323	11323
Hillwalking	2440	-	2440	1,500
Squirrel Scurry	641	-	641	
Backwoods	6364	-	6364	312
Croatia '24	38342	-	38342	
World Scout Jamboree	52561	-	52561	(38,854)
Shooting Course	390	-	390	
	128303		128303	(23,577)

	Other Costs	Staff costs (note 5)	Total 2024	Total 2023
	£	£	£	£
Charitable Activities	198057	60289	258346	171795
Governance Costs (note 17)	-	-	-	
	198057	60289	258346	171795

4. Analysis Of Total Resources Expended

Charitable Activities - Other	Unrestricted	Restricted	Total 2024	2023
	£	£	£	£
County Centre Management (note 5)	60289	-	60289	69,381
Total Wages	60289	-	60289	69,381
Training and Activity Expenditure	3902	-	3902	5,064
County Centre Premises (note 18)	63355	-	63355	54,479
County Office Costs (note 18)	17495	-	17495	19,587
Donations	1000	-	1000	1,000
Depreciation Of Fixed Assets	1457	-	1457	1,943
Sports Field and Pavilion (note 18)	5091	-	5091	9,380
Duke of Edinburgh Award Scheme	6677	-	6677	10,863
Back to Scouting (COVID19 Support)	-	-	-	
Paddlesport SASU	493	-	493	
Roverway costs	15434	-	15434	
Backwoods		-		1,784
Young Leader Weekend	2145	-	2145	
Pre-Backwoods Camp	1514	-	1514	-
Backwoods Challenge	3314	-	3314	
World Scout Jamboree	26551	-	26551	(3,707)
Hillwalking	3140	-	3140	1,003
County cub camp	19141	-	19141	63
Brass Monkey	42	-	42	955
Squirrel Scurry	503		503	
Croatia Trip	25352		25352	
Arran Adventure	200		200	
Shooting Course	696		696	
County Other	555		555	
Total (excl. wages)	198057		198057	102414

5. Employees

	2024	2023
	£	£
County Centre Management	46617	39,799
County Wages and Salaries	6385	627
County Development Officer (contribution to salary)	7287	8,956
	60289	69,381

The number of employees during the year was 6 (2023: 5). Staff consists of a full-time Centre manager (0), a part time County Centre Supervisor (1), part time County Administrator (1), 2 part time Cleaners (2) and a Centre Maintenance Support person (1). No employee earned £60,000 per annum or more in the current or preceding accounting year.

6. Payments To Trustees and Connected Persons

	2024	2023
	£	£
Expenses Paid Out	6935	5,404

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity. Goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

7. Tangible fixed assets

	Freehold Property	Fixtures And Equipment	Trailers	Total
	£	£	£	£
Cost				
At 1/4/23	788,273	117,892	3,564	909,729
Assets Acquired In Year	-	-	-	-
Depreciation b/f		112063	3564	115627
Depreciation Provided In Year	-	1457	-	1457
Net Book Amount 31/3/24	788,273	4372	-	792645
Net Book Amount 31/3/23	788,273	5829	-	794102

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.).

8. Debtors

	2024	2023
	£	£
Trade Debtors	31124	27,227
Other Debtors and Prepayments	(115)	3,362
	31009	30,589

9. Cash At Bank and In Hand

	2024	2023
	£	£
Northamptonshire County Scout Council		
County General Account	45603	29396
County – Interest Bearing Account	2522	13381
CCLA Deposit Fund	97949	95829
Shawbrook CAF (60 Day)	59480	48135
Lowther's Knights ASU		
Current Account	6,005	4134
County Centre (SJLC)		
General Business Account	32519	46857
Cash In Hand and Unbanked Cheques	352	49
	244428	237781

10. Creditors: Amounts Due Within One Year

	2024	2023
	£	£
Trade Creditors	(6252)	(165)
Deposits Received	(65)	(78)
Deferred Income (membership for next year)	-	-
Accruals	(1,708)	(1708)
VAT	(7227)	(6246)
SJLC Project- Overspend	-	-
	(15252)	(8197)

11. Funds

Unrestricted Funds						
	Designated Funds (see note 12)	Building Fixed Asset Fund	Equipment Fixed Asset Fund	Other	Restricted Funds	Total
	£	£	£	£	£	£
1st Apr 2023	248900	788273	-	17104	-	1054277
Incoming Resources	-	-	-	256899	-	256899
Resources Expended	-	-	-	(258346)	-	(258346)
Funds Transfer	(46776)	-	-	46776	-	-
Designated Funds	1161	-	-	(1161)	-	-
As At 31st Mar 2024	203285	788273	-	61272	-	1052830

12. Designated Funds (Cost)

Fund	As at 31/3/23	Designated	Utilised	Written back to general fund	At 31 st March 2024
Development	40000	-	-	(35000)	5000
Jamboree	-	-	-	-	-
Centre Manager	39000	-	(9066)	-	29,934
County Adult Training Fund	8500	-	-	(2710)	5,790
Opportunity Fund	1400	1161	-	-	2,561
County Running Costs Fund	60000	-	-	-	60000
SJLC Fund	60000	-	-	-	60000
Long Term Maintenance Fund	40000	-	-	-	40000
Total	248900	1161	(9066)	(37710)	203285

13. Capital commitments

The charity had no capital commitments at 31 March 2024 and 31 March 2023.

14. Contingent liabilities

There were no contingent liabilities at 31 March 2024 and 31 March 2023.

15. Post balance sheet events

The County Centre and scouting activity generally continues to feel the effect of the global Corona Virus pandemic. The Centre had to administrate the refund or credit of deposits paid against bookings that had been cancelled or postponed because of the closure of the Centre. Continuing use was made of the furlough scheme where lawful and appropriate as the Centre reopened for use and scouting has very gradually returned to a 'new normal.' Although pandemic restrictions have now been lifted and scouting has returned to 'green' operationally the recovery process is necessarily slow and the impact on future membership, whilst encouraging at the last census, is currently unknown. Likewise, whilst Districts are beginning to flourish once more the appetite for Countywide events has proved slower to re-establish during 2022/23.

16. Controlling related parties

The Trustees are the charity's controlling related party by virtue of the trust deed.

17. Governance costs - Independent examiner's remuneration

Amounts paid to the charity's independent examiner for the year were as follows:

2024 - £NIL 2023 - £NIL

18. Other Costs

	2024	2023
	£	£
County Centre Premises Costs (note 4)		
Accountancy	725	0
Bank Charges	124	110
Business Rates (less abatement)	3302	-
Communications	647	737
Printing, Stationery, Postage	181	218
Health Safety and Security	1001	802
Marketing	83	-
Website	36	36
Cleaning	4913	4513
Catering Equipment	632	489
Staff - Mileage	384	740
Staff Costs - Other	485	348
Insurance	6319	4490
Laundry	2333	3113
Water	910	878
Maintenance	12113	8422
Buildings And Facilities Upgrade	-	(1576)
Heating And Lighting	12866	22785
Unfound Bills	-	78
Activities Expenditure	9947	7551
Licences	159	252
Office Equipment	133	242
Other Expenditure	-	-
Donation to Lowther's Knights	305	-
Amenity Block	340	-
Deposits Held Against Cancelled Bookings - Returned	-	250
Purchases for resale	177	
Bad Debt	5239	
Totals	63355	54479

18. Other Costs Continued

	2024	2023
	£	£
Sports Field & Pavilion (note 4)		
Rates	512	97
Heat And Light	4268	7607
Water	262	852
Maintenance	49	825
Totals	5091	9380

	2024	2023
	£	£
County Office Costs (note 4)		
Media	-	-
Insurance	1792	1,837
Bank Charges	79	89
Travelling And Admin Expenses Reimbursed	6935	5,404
Clothing	-	226
County Celebration Events (AGM/St George's Day)	1973	5,181
Sundries (SJLC transfers)	1131	120
Website	57	30
County Development Costs	1149	3,397
Xero Cloud Accounting Fees	263	254
Accountancy	725	1,365
Regional Fund Contribution	1500	1,500
Executive And Sub-Committee Expenses	664	184
Charitable donations and grants	1400	-
National Membership Fee Payment		
Postage, printing and stationery	(171)	
Totals	17495	19,587

Annex 1 BWAISE Project Accounts

In 1995 the Northamptonshire Scouts Bwaise project began which established a link between Northamptonshire Scouts and Outspan School, a small school in the slum area of Kampala in Uganda called Bwaise.

This project continues to the current day.

One of the early initiatives was the 'sponsorship of education' for the pupils who attended Outspan school. The initiative was seized upon locally and a significant number of children have been sponsored by individuals (both connected to Scouts and otherwise) and Scout Groups.

As the school has prospered, directly because of the links created by the Northamptonshire Scouts Bwaise project, Outspan School has developed a nursery section and a linked secondary school at Namulonge outside of Kampala. This development has allowed the sponsorship of students for longer at different linked establishments and onto further/higher education.

Northamptonshire Scouts Bwaise Project

Accounts for the Year 2023/2024

Reconciliation

Bank Account Balance at 1 st April 2023	£1657.00
Donations received	£1841.00
Student Sponsorship received	£3931.00
Transfers to Uganda	
Sponsorship Monies (including bank charges)	<u>(£5086.00)</u>
Bank Account Balance at 31 st March 2024	<u>£2343.00</u>

Northamptonshire Scouts Bwaise Project**Accounts for the Year 2023/2024****Independent Examiner's Report****Accounting Principles**

These accounts have been prepared in accordance with the Charity Commission's requirements on a Receipts and Payments basis.

Transaction recording is based on Bank Statements and entries are brought into account on the date they are paid into or out of the relevant Bank Statement.

A Receipts and Payments basis is used as this project does not have an income exceeding £250,000 in any year, and the project is not a company, but operated under the auspices of the Scout Association which is a charity incorporated by Royal Charter.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

1. examine the accounts under Section 145 of the Act
2. follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Act); and
3. to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Project 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 set out 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 Act; and
 - to prepare accounts which accord with the accounting requirements of the 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.

Signed:.....

Date: 3rd June 2024.

Roger Hide ACMA CGMA
Chartered Management Accountant
Claydon Management Services Limited
West Street, Steeple Claydon, MK18 2NS

Annex 2 Membership of the County Trustee Board and Sub-Committees

County Trustee Board: 23rd September 2023 to 5th October 2024				
Name	Position	Basis	From	To
Anna Swann	Chair	Ex-Officio	08/10/2022	
Steve Rolt	County Lead Volunteer	Ex-Officio	01/01/2024	
Lee Jones	Acting County Commissioner	Ex-Officio	01/09/2023	31/12/2023
Rebecca Andrews	County Secretary	Ex-Officio	08/10/2022	
Glyn Timmins	County Treasurer	Ex-Officio	01/04/2019	
Karen Tonks	Deputy Treasurer	Ex-Officio	08/10/2022	
Alisdair Rolt	County Youth Commissioner	Ex-Officio	13/01/2022	15/01/2024
Ben Brooks		Nominated	08/10/2022	31/12/2023
Henny Cameron		Nominated	08/09/2016	
Alison Andrews		Nominated	08/10/2022	
Samantha Longhurst		Nominated	01/12/2020	
David McNally		Nominated	28/09/2019	
Christine Francis	District Rep - Daventry	Elected	25/09/2021	
Mike O'Connor	District Rep - Grafton	Elected	29/09/2018	
Karen Tonks **	District Rep - Nene Valley	Elected	23/09/2023	
Geoff Barden	District Rep - Wellingborough	Elected	08/10/2022	
Mike Billingham	District Rep - Northampton	Elected	08/10/2022	
Tony Filsak	District Rep - Glendon	Elected	10/09/2015	
Lucy Jewell	Youth Rep	Elected	08/10/2022	
Gillian Dowling	Deputy County Commissioner	Co-Opted	29/09/2018	
Scott Tyrell	Safety in Scouting Co-ordinator	Co-Opted	14/03/2019	
Tom Althorpe	Deputy County Commissioner	Co-Opted	11/11/2022	
Lee Jones	Deputy County Commissioner	Invited	25/04/2018	31/12/2023
Finance & General Purposes sub-Committee*			From	To
Samantha Longhurst	Chair		29/09/2019	
Judith Hazell			01/10/2017	
John Rudge			01/10/2017	
Lee Jones			01/01/2024	
VACANT	Youth Rep			
VACANT	Deputy Chair			
Alisdair Rolt			20/10/2022	15/01/2024
Ben Brooks			28/12/2022	31/12/2023
Centre Management Committee*			From	To
Dean Smith	Chair		01/01/2024	
David McNally	Chair		29/09/2018	15/11/2023
Rebecca Andrews			05/05/2023	
Richard Paragreen			01/10/2017	
Alisdair Rolt			16/07/2020	15/01/2024
John Hopkins			13/02/2024	
Michele Hunt			13/02/2024	
Risk Management Committee*			From	To
Henny Cameron			01/03/2017	
County Appointments Advisory Committee*			From	To
Steve Graves	Chair		27/10/2016	
Carole Stephenson	Secretary		27/10/2016	
John Rudge			13/04/2017	
Gillian Dowling			13/07/2017	
Alisdair Rolt			06/11/2019	
Henny Cameron			01/06/2018	
Patrick Richardson			13/04/2017	
Rosemary Verner			11/04/2019	
Amenities Block Project Implementation Team~			From	To
David McNally	Chair		04/01/2019	
Anna Swann			09/01/2023	
Richard Paragreen			01/04/2019	
Ron Hasler				

* The County Chairman, County Commissioner and County Treasurer also sit on these committees

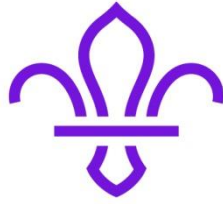
~ These sub-committees report into CMC and F&GP

** Karen Tonks is Deputy Treasurer and District Rep for Nene Valley

NORTHAMPTONSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 269735

Accounts



Scouts
Northamptonshire

Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2023

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Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31st March 2023. The Financial Statements have been prepared in accordance with the accounting policies set out in section 7.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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.

ON BEHALF OF THE TRUSTEES

Anna Swann
Chairman of the Trustees
13th July 2023

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735
Scout Registration Number: 0145
Registered Office: Sir John Lowther County Scout Training & Activity Centre
Rushton Road, Glendon, KETTERING, NN14 1QF

President: James Saunders Watson

Vice-Presidents: R Hasler
Danielle Stone; James Hakewill; Stephen Partridge-Underwood; Suresh Patel

Trustees County Trustee Board
See Annex 2

The Trustee Board exists to support the County Commissioner in meeting the responsibilities of his appointment. Members of the Trustee Board act **collectively** as Charity Trustees of the Scout County, and in the best interests of the members to:

- Comply with the Rules of The Scout Association.
- Protect and maintain any property and equipment.
- Manage the County finances.
- Provide sufficient resources for Scouting to operate.
- Support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.

Amongst other things all detailed in our Constitution¹

The result is a wide variety of issues on the Executive agenda, either for us to debate in detail or where we have delegated to a sub-committee such as Finance and General Purposes or Centre Management and asked for their recommendations, to endorse.

The Trustees consider many issues over the year and have always been willing to support funding for initiatives which further the aims of the Scout Association and ensure the charity is carrying out its purposes for the public benefit.

The Trustee Board is supported by volunteers with expertise in specific areas including young people and adult training at both County and District levels to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

¹ [Northamptonshire County Scout Council Constitution](#)

2 Structure, Governance and Management

Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Trustee Board is accountable. Members of the Trustee Board must act collectively as charity Trustees of the Scout County, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Provide insurance for people, property, and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-committees, including appointing Chairmen to lead the sub-committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- Oversee the opening, closure and amalgamation of Districts, the County Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chairman to lead it.

The Trustee Board must also:

- Appoint Administrators, Advisers, and Co-opted members of the Trustee Board
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner, or scrutineer.
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with National Headquarters and if a registered charity, to submit them to the appropriate charity regulator. (See POR Rule 13.3)

The Trustee Board must also:

- Maintain confidentiality with regard to appropriate Trustee Board business.
- Where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation.
- Ensure line management responsibilities for employed staff are clearly established and communicated.

Type of governing document

The Northamptonshire County Scout Council ("The County") governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.²

² The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

How the charity is constituted

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

Bankers:**Lloyds Bank plc**

George Row
NORTHAMPTON, NN1 1DJ

CCLA Investment Management Limited

Senator House
85 Queen Street
LONDON, EC2V 6DZ

Shawbrook Bank Limited

Lutea House, Warley Hill Business Park,
Great Warley, Brentford,
Essex, CM13 3BE

Independent Examiner:**Essendon Accounts & Tax Limited**

3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
MK12 5NW

Recruitment and appointment of new Trustees

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association. The Trustees comprise the County Officers, and elected, nominated, and co-opted members of the County Trustee Board. The elected members are chosen by ballot by the members of the County Scout Council from nominations by each of the six Districts in the County.

The Trustees come from varied backgrounds and professions. All new Trustees on the Trustee Board since 2016 have attended and been validated for "Essential Information for Trustee Board Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Trustee Board Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Trustee Boards and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

Organisation

The County Trustee Board has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

- **Finance & General Purposes Sub-Committee (F&GP)**
- **County Adult Appointment Committee (CAAC)**
- **Risk Management Committee (RMC)**
- **Sir John Lowther Centre Management Committee (CMC)**
- **Amenities Block Implementation Team**
- **Amenities Block Fundraising Team**

Details of membership are given in Annex 2

Risk Management

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee and through regular reporting to the Trustees. All County Trustee Board members have a responsibility to identify potential risks and bring them to the attention of the County Executive, which will then be evaluated and included in the register.

The Risk Management Committee has developed a Risk Management Policy³ for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees, and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

The principal risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association, and its members.

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities to achieve the Association's objectives.

³ Risk Management Policy – July 2017

Health and Safety Policy

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

3 Objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

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
- Cooperation: We make a positive difference; we cooperate with others and make friends

The Scout Method

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.

Public Benefit

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.

Volunteers

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

4 Financial Review

There was no change in restricted funds for the year - £NIL (2022 - £NIL). There was a significant decrease in unrestricted funds resulting in a deficit £19,159 (2022- surplus of £20,860). At the financial year end of 2022/23, the unrestricted funds amounted to £1,054,277 of which £255,900 have been designated for the purposes shown in note 13, attached to this report.

The activities at the Sir John Lowther Activity Centre resulted in a deficit of £8,668.85 (2022 - £NIL). The grant income and other government support received because of the Covid pandemic relief ceased at the end of the previous financial year. Whilst there has been a full year of normal operation at the centre, rebuilding the external client base has been a slow and difficult process, though progress is being made. Likewise, the return of Scouting activities at a county level has been restricted because of Districts and Groups understandably focusing on the return of normal scouting activities locally first. Some urgent unplanned maintenance issues at the centre, for example the replacement of the roller shutter doors on the garage block and the enhancement of activities at the centre (currently the area of operation showing the most growth post-pandemic) have incurred costs borne by the centre. Overall, however, income to the centre has dropped over the year whilst expenses have unsurprisingly increased due to the high energy costs and increasing inflationary pressures of the past twelve months.

The current centre manager, a volunteer, gave notice after 7 years of excellent service to the centre. The sincere thanks of the Trustees to the outgoing manager have been formally recorded. The Trustees subsequently decided to advertise the role as a paid position and a new centre manager has been appointed for the upcoming financial year. There was a recognition of the challenge of 'rebooting' the commercial thrust of the centre to seek a new and wider client base to use the centre and its facilities. The appointment of a paid centre manager was seen to be an integral part of this process. The post has initially been sanctioned for a three-year period and will be part-funded from county funds to support the revitalisation programme.

County funds continue to be used to enhance and support Scouting in Northamptonshire and there are already positive signs of the return of County Scouting with County Cub Camp and two Backwoods events planned for 2023. Likewise, successful Duke of Edinburgh expeditions, which have a direct bearing on both that award and that of the King's Scout Award (KSA) (formerly the QSA), continued in 2022/23 with more planned for the coming financial year, together with other outdoor pursuits, such as Hillwalking courses.

Funds for the upcoming World Scout Jamboree in 2023 have continued to come in during the year and preparations for the attendance of the Northamptonshire contingent in South Korea are in full swing supported by funding from the County (see the designated funds).

The financial position shown on the balance sheet for 2022/23 is considered satisfactory. Although overall growth has slowed and income has reduced, the County remains overall in a strong financial position with sufficient reserves spread across its bank accounts to enable it to move forward. The challenges of a year of unprecedented fuel price rises and increasing inflation have been noted.

Investment Policy

To ensure that funds managed by the County Scout Council are properly protected under the Financial Services Compensation Scheme (FSCS), some reserves formerly held in a Lloyds account were moved, with the prior approval of the Trustees, to a new sixty-day notice account with Shawbrook Bank. In order to maintain access to funds in situations of emergency (such as the recent pandemic) and to fulfil the requirements of the designated funds the Trustees consider there are insufficient cash funds available for longer term investment.

Investment Powers

There is no specific reference to investment powers in the Declaration of Trust. The investment power of the trustees and those applicable to charitable funds are within the provisions of the Trustee Investment Act 1961 and the Trustee Act 2000.

All investments held by the Charity are in accordance with the powers of the Trustees.

Reserves Policy

As previously stated, funds held in reserve are designated for specific purposes (see the attached notes). These designated funds ensure that the County Scout Council hold sufficient money to cover those areas of operation designated by the Trustees as essential (e.g., the growth and development fund) and to ensure business continuity for unseen events that may result in the closure of the centre for a period of time or the cessation of scouting at a county level for an un-forecasted reason. These sums of money are retained in the reserve accounts which are separate from the day-to-day accounts held currently at Lloyds Bank for the operation of the centre and for routine county scouting activity.

Accounting Arrangements

The finances of the County Scout Council continue to be recorded on the Xero cloud accounting platform, which is linked to the main bank accounts for both the SJLC and the County. This has proved successful since its inception in 2019. The management of the use of the system is overseen by a Xero working group of three designated 'super-users', who also provide relevant training where required. The platform is also made available to the County's accountants for accounting and oversight purposes.

The County continues with its highly successful partnership with Essendon Accountants, who provide guidance and assistance with accounting, payroll, and pensions provision. They also provide the audit function for the finalisation of the annual accounts.

Policy for Remuneration of Staff

The county employs some staff directly both at the centre and the county. The remuneration of staff is overseen by the Finance and General Purposes Committee which reports directly to the Trustee Board. The numbers of staff remain at the minimum level post-pandemic. The cleaning of the centre continues to utilise the services of an external firm. The paid post of Administrator at SJLC will end and be replaced by a paid Centre Manager in 2023/24. A paid County Administrator was appointed in late 2022/23.

Pension Statement

Employees who are not members of an individual pension scheme are offered enrolment in the pension scheme in accordance with government legislation - Smart Pension Ltd. 20, Eastbourne Terrace, London. W2 6LG. Pensions are now administered on behalf of the County Scout Council by our accountants.

5 Review of the Year

We started the year planning for the changes and costs to the County which would be brought in by the Scout Association Transformation project. This has however been delayed and the only obvious change is the renaming of Executive Committees to Trustee Boards, along with the necessary amendments to POR and resulting actions for those of us responsible for governance.

The lack of adult volunteers was also high on the agenda and when the annual Census was returned in January 2023, we had achieved a 5.4% increase in membership on 2022 – this was because of a 7% increase in young people, driven to some extent by the growth of Squirrel Dreys and a small increase in adults. Northamptonshire has continued to take a much stronger line on training compliance removing adults who have failed to complete required training particularly first aid, safeguarding and safety. Districts have also taken steps to remove inactive Scout Active Support Unit (SASU) members.

The Sir John Lowther Centre continued to recover albeit slowly. After 7 years in the role the Volunteer Centre Manager, Carole Stephenson, who worked tirelessly throughout the pandemic to help keep the centre going, decided to step down. It was therefore decided to take the opportunity to review the structure and put a paid manager in place. It was recognised that we were fortunate that Carole was prepared to donate so much time to the centre and were unlikely to find another volunteer to take on the role in the same way. Rebecca Andrews (the previous administrator) was appointed Centre Manager in April. This more commercial approach to the Centre, although it comes at a cost, will hopefully accelerate growth, and maximise our income opportunities.

The Trustees are grateful to everyone involved for their time and commitment in particular Richard Paragreen; Kelly Mercer; Robert Vincent; Michael Wright; Virna Vincent; Becca Andrews, the Activities Instructors and of course the Lowther's Knights Active Support Unit. We also sincerely thank Carole Stephenson for her contribution to the success of the Centre over the past 7 years and wish her well for her future volunteering.

Plans for the Amenities Block at the Sir John Lowther Centre have paused as funds are not readily available. Planning permission was approved in October 2020 and expires this year. The Trustees had agreed in January 2022 to continue with the plan, and we hope that fundraising can progress this year.

Back in 2019 the Trustees agreed to review the boundaries of the current Districts 18 months after the Unitary Authorities formed. The Districts are currently aligned to the now obsolete District Council Boundaries (Kettering & Corby are combined to form Glendon District). The original plan had been to report on this in 2023, however the Trustees have since agreed to put this project on hold until a suitable project lead can be appointed.

The Trustees have also taken the opportunity this year to do a thorough review of the Risk Register and actions – thanks to Henny Cameron a long-standing Trustee for co-ordinating this work and maintaining the register. They also updated the GDPR Policy, making sure how breaches of GDPR should be reported and then handled.

In 1995 the Northamptonshire Scouts Bwaise project⁴ began which established a link between Northamptonshire Scouts and Outspan School, a small school in the slum area of Kampala in Uganda called Bwaise. This project continues to the current day and in the last couple of years the County has provided yearly funding of £1000 to the school for them to allocate as appropriate rather than sponsor a specific child. The Trustees were delighted to receive news this year that Christopher Tebba, a child previously sponsored by the County through his schooling and further education has returned to the school as a teacher. Our thanks go to Keith Shackleton for administering this project on our behalf.

I am very grateful to everyone involved across the County – volunteers, trustees, and staff - for their dedication and commitment to carry on regardless in a changing world, ensuring that as a County we continue to move forward and develop.

Anna Swann

Chairman of the Trustees

13th July 2023

⁴ See Annex 1

6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2023, which are set out on pages 15 to 29.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under 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 purpose. 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, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of 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 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 seeks explanations from you as 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

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.

Roger Eddowes
Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

7 Principle accounting policies

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 FRS102 "The Financial Reporting Standard in the UK and Republic of Ireland" (FRS102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small company regime.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

Incoming resources

Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Membership subscriptions are treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

Investment income

Investment income is recognised when receivable.

Grants receivable

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Other income

All other income is recognised on a receivable basis.

Resources Expended

Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting, and travel costs, as well as the independent examination of the charity's financial statements.

Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- Fixtures and equipment 25%
- Trailers 25%

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

Stocks

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

Value added tax

The charity is registered for VAT in respect of County Centre hire and shop sales only. All other income and expenditure is shown gross in these accounts.

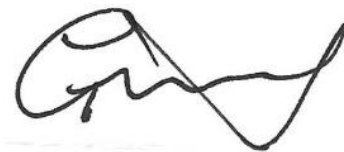
8 Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Note	£	£	£	£
Incoming Resources					
Voluntary Income	1	174,334	-	174,334	149,745
Investment Income	2	1,879	-	1,879	48
Incoming Resources from Charitable Activities	3	(23,577)	-	(23,577)	25,144
Total Incoming Resource		152,636	-	152,636	174,937
Resources Expended					
Charitable Activities	4	171,795	-	171,795	153,427
Governance Costs	4	-	-	-	650
Total Resources Expended		171,795	-	171,795	154,077
Net Incoming Resources For Year		(19,159)		(19,159)	20,860
Fund Balance Brought Forward 31/3/22		1,073,436		1,073,436	1,052,576
Fund Balance Carried Forward 31/3/2023		1,054,277		1,054,277	1,073,436

9 Balance Sheet

		2023	2023	2022	2022
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	7		794,104		796,047
Current Assets					
Stock		n/a		n/a	
Debtors	8	30,589		25,804	
Cash At Bank and In Hand	9	237,781		298,184	
		268,370		323,988	
Creditors (Amounts Falling Due Within One Year)	10	8,197		46,599	
Net Current Assets			260,173		277,389
			1,054,277		1,073,436
Funds					
Unrestricted:					
General	11	798,377		821,536	
Designated	12	255,900		251,900	
			1,054,277		1,073,436
Restricted	11		-		-
			1,054,277		1,073,436

The financial statements were approved by the Trustees on 13th July 2023



Anna Swann
Chairman

Glyn Timmins
County Treasurer

10 Notes to the financial statements

1. Voluntary Income

	2023	2022
	£	£
Coronavirus Grant Income	50	16,000
Membership Subscriptions	71,407 ⁵	41,549
Donations	3,098	4,040
County Centre Hiring	83,057	89,901
Sports Field Income	11,556	1,125
Deposits Held from Postponed Bookings	103	(3,336)
Other Income	5,063	656
	174,334	149,745

2. Investment Income

Investment Income Comprises	2023	2022
	£	£
Bank Interest Receivable	1,879	48

3. Income Resources from Charitable Activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Duke of Edinburgh Award Scheme	7,621	-	7,621	6,323
County Cub Camp	5,845	-	5,845	-
Zellhof Austria	-	-	-	973
Hillwalking	1,500	-	1,500	300
Navigation Training	-	-	-	300
Backwoods	312	-	312	2,533
Poland	-	-	-	807
World Scout Jamboree	(38,854)	-	(38,854)	13,907
	(23,577)	-	(23,577)	25,144

⁵ Prepayment of 2023/2024 fees by WSDC

4. Analysis Of Total Resources Expended

	Other Costs	Staff costs (note 5)	Total 2023	Total 2022
	£	£	£	£
Charitable Activities	102,414	69,381	171,795	153,427
Governance Costs (note 17)	-	-	-	650
	102,414	69,381	171,795	154,077

Charitable Activities - Other	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
County Centre Management (note 5)	69,381	-	69,381	56,440
Total Wages	69,381	-	69,381	56,440
Training and Activity Expenditure	5,064	-	5,064	2,043
County Centre Premises (note 18)	54,479	-	54,479	46,659
County Office Costs (note 18)	19,587	-	19,587	13,573
Donations	1,000	-	1,000	1,000
Depreciation Of Fixed Assets	1,943	-	1,943	2,591
Sports Field and Pavilion (note 18)	9,380	-	9,380	907
Duke of Edinburgh Award Scheme	10,863	-	10,863	5,252
Back to Scouting (COVID19 Support)	-	-	-	2,654
Paddlesport SASU	-	-	-	969
Climbing SASU	-	-	-	270
Backwoods	1,784	-	1,784	796
Future Leaders Programme	-	-	-	109
Poland 2020	-	-	-	-
Marathon Hike	-	-	-	750
World Scout Jamboree	(3,707)	-	(3,707)	18,201
Hillwalking	1,003	-	1,003	72
County cub camp	63	-	63	-
Brass Monkey	955	-	955	1,141
Total (excl. wages)	102,414		102,414	96,987

5. Employees

	2023	2022
	£	£
County Centre Management	39,799	27,888
County Wages and Salaries	627	2,046
County Development Officer (contribution to salary)	8,956	26,506
	69,381	56,440

The number of employees during the year was 5 (2022: 5). Staff consists of a part time County Centre administrator (1), a part time County Centre Supervisor (1), part time County Administrator (1), 1 part time Cleaners (2) and a Centre Maintenance Support person (1). The County Development Officer is employed by the Scout Association. No employee earned £60,000 per annum or more in the current or preceding accounting year.

6. Payments To Trustees and Connected Persons

	2023	2022
	£	£
Expenses Paid Out	5,404	2,751

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity. Goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

7. Tangible fixed assets

	Freehold Property	Fixtures And Equipment	Trailers	Total
	£	£	£	£
Cost				
At 1/4/22	788,273	117,892	3,564	909,729
Assets Acquired In Year	-	-	-	-
Depreciation As At 1/4/22	-	110,118	3,564	113,682
Depreciation Provided In Year	-	1,943	-	1,943
Net Book Amount 31/3/23	788,273	5,831	-	794,104
Net Book Amount 31/3/22	788,273	7,774	-	796,047

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.).

8. Debtors

	2023	2022
	£	£
Trade Debtors	27,227	23,810
Other Debtors and Prepayments	3,362	1,994
	30,589	25,804

9. Cash At Bank and In Hand

	2023	2022
	£	£
Northamptonshire County Scout Council		
County General Account	29,396	53,742
County – Interest Bearing Account	13,381	83,306
CCLA Deposit Fund	95,829	94,160
Shawbrook CAF (60 Day)	48,135	-
Lowther's Knights ASU		
Current Account	4,134	4,134
County Centre (SJLC)		
General Business Account	46,857	62,778
Cash In Hand and Unbanked Cheques	49	65
	237,781	298,184

10. Creditors: Amounts Due Within One Year

	2023	2022
	£	£
Trade Creditors	165	13,002
Deposits Received	78	378
Deferred Income (membership for next year)	-	23,417
Accruals	1,708	1,708
VAT	6,246	8,094
SJLC Project ⁶ - Overspend	-	-
	8,197	46,599

11. Funds

Unrestricted Funds						
	Designated Funds (see note 12)	Building Fixed Asset Fund	Equipment Fixed Asset Fund	Other	Restricted Funds	Total
	£	£	£	£	£	£
1st Apr 2022	251,900	788,273	-	33,263	-	1,073,436
Incoming Resources	-	-	-	152,636	-	152,636
Resources Expended	-	-	-	(171,795)	-	(171,795)
Funds Transfer	(42,000)	-	-	42,000	-	-
Designated Funds	39,000	-	-	(39,000)	-	-
As At 31st Mar 2023	248,900	788,273	-	17,104	-	1,054,277

12. Designated Funds (Cost)

Fund	As at 31/3/22	Designated	Utilised	Written back to general fund	At 31st March 2023
Development	40,000	-	-	-	40,000
Jamboree	22,000	-	-	(22,000)	-
Centre Manager	-	39,000	-	-	39,000
County Adult Training Fund	8,500	-	-	-	8,500
Opportunity Fund	1,400	-	-	-	1,400
County Running Costs Fund	60,000	-	-	-	60,000
SJLC Fund	60,000	-	-	-	60,000
Long Term Maintenance Fund	60,000	-	-	(20,000)	40,000
Total	251,900	39,000	-	(42,000)	248,900

13. Capital commitments

The charity had no capital commitments at 31 March 2023 and 31 March 2022.

14. Contingent liabilities

There were no contingent liabilities at 31 March 2023 and 31 March 2022.

15. Post balance sheet events

The County Centre and scouting activity generally continues to feel the effect of the global Corona Virus pandemic. The Centre had to administrate the refund or credit of deposits paid against bookings that had been cancelled or postponed as a result of the closure of the centre. Continuing use was made of the furlough scheme where lawful and appropriate as the centre reopened for use and scouting has very gradually returned to a 'new normal.' Although pandemic restrictions have now been lifted and scouting has returned to 'green' operationally the recovery process is necessarily slow and the impact on future membership, whilst encouraging at the last census, is currently unknown. Likewise, whilst Districts are beginning to flourish once more the appetite for Countywide events has proved slower to re-establish during 2022/23.

16. Controlling related parties

The Trustees are the charity's controlling related party by virtue of the trust deed.

17. Governance costs - Independent examiner's remuneration

Amounts paid to the charity's independent examiner for the year were as follows:

2023 - £NIL 2022 - £650

18. Other Costs

	2023	2022
	£	£
County Centre Premises Costs (note 4)		
Accountancy	651	-
Bank Charges	110	126
Business Rates (less abatement)	-	5,913
Communications	737	514
Printing, Stationery, Postage	218	192
Health Safety and Security	802	1,346
Marketing	-	99
Website	36	40
Cleaning	4,513	3,987
Catering Equipment	489	141
Staff - Mileage	740	850
Staff Costs - Other	348	479
Insurance	4,490	5,587
Laundry	3,113	1,087
Water	878	602
Maintenance	8,422	9,092
Buildings And Facilities Upgrade	(1,576)	1,682
Heating And Lighting	22,785	7,960
Unfound Bills	78	-
Activities Expenditure	7,551	2,147
Licences	252	158
Office Equipment	242	354
Other Expenditure	135	-
Donation to Lowther's Knights	-	(343)
Amenity Block	-	4,646
Deposits Held Against Cancelled Bookings - Returned	250	-
Totals	54,479	46,659

	2023	2022
	£	£
Sports Field & Pavilion (note 4)		
Rates	97	828
Heat And Light	7,607	(608)
Water	852	(227)
Maintenance	825	914
Totals	9,380	907

18. Other Costs Continued

	2023	2022
	£	£
County Office Costs (note 4)		
Media	-	1,036
Insurance	1,837	1,978
Bank Charges	89	87
Travelling And Admin Expenses Reimbursed	5,404	2,751
Clothing	226	-
County Celebration Events (AGM/St George's Day)	5,181	4,064
Sundries (SJLC transfers) ⁷	123	40
Website	30	46
County Development Costs	3,397	1,828
Xero Cloud Accounting Fees	254	228
Accountancy	1,365	(650)
Regional Fund Contribution	1,500	2,000
Executive And Sub-Committee Expenses	184	165
Totals	19,587	13,573

Annex 1 BWAISE Project Accounts

In 1995 the Northamptonshire Scouts Bwaise project began which established a link between Northamptonshire Scouts and Outspan School, a small school in the slum area of Kampala in Uganda called Bwaise.

This project continues to the current day.

One of the early initiatives was the 'sponsorship of education' for the pupils who attended Outspan school. The initiative was seized upon locally and a significant number of children have been sponsored by individuals (both connected to Scouts and otherwise) and Scout Groups.

As the school has prospered, directly because of the links created by the Northamptonshire Scouts Bwaise project, Outspan School has developed a nursery section and a linked secondary school at Namulonge outside of Kampala. This development has allowed the sponsorship of students for longer at different linked establishments and onto further/higher education.

Northamptonshire Scouts Bwaise Project

Accounts for the Year 2022/2023

Reconciliation

Bank Account Balance at 1 st April 2022	£2432.00
Donations received	£1300.00
Student Sponsorship received	£4271.00
Transfers to Uganda	
Sponsorship Monies (including bank charges)	<u>(£6346.00)</u>
Bank Account Balance at 31 st March 2023	<u>£1657.00</u>

Northamptonshire Scouts Bwaise ProjectAccounts for the Year 2022/2023Independent Examiner's Report**Accounting Principles**

These accounts have been prepared in accordance with the Charity Commission's requirements on a Receipts and Payments basis.

Transaction recording is based on Bank Statements and entries are brought into account on the date they are paid into or out of the relevant Bank Statement.

A Receipts and Payments basis is used as this project does not have an income exceeding £250,000 in any year, and the project is not a company, but operated under the auspices of the Scout Association which is a charity incorporated by Royal Charter.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

1. examine the accounts under Section 145 of the Act
2. follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Act); and
3. to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Project 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 set out 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 Act; and
 - to prepare accounts which accord with the accounting requirements of the 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.

Signed:.....

Date: 26/05/23.....

Roger Hide ACMA CGMA
Chartered Management Accountant
Claydon Management Services Limited
West Street, Steeple Claydon, MK18 2NS

NORTHAMPTONSHIRE SCOUTS BWAISE		Currency GBP			2022/23
Receipts and Payments Account					
	01.04.22	to	31.03.23		
For the period from					
Section A Receipts and Payments					
A1 Receipts	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year
	£	£	£	£	£
Donations Received	1,300	0	0	1,300	1,100
Interest Received	0	0	0	0	0
Not the Bwaise Fellowship (NTBF) Group	0	0	0	0	0
Child Sponsorship Income	0	4,271	0	4,271	4,012
Project Receipts	0	0	0	0	0
Closure of Reserve Account & Transfer of Funds	0	0	0	0	0
<i>Sub-total</i>	1,300	4,271	0	5,571	5,112
A2 Asset and Investment Sales etc					
<i>Total receipts</i>	1,300	4,271	0	5,571	5,112
A3 Payments					
Postage, Printing & Stationery	0	0	0	0	0
Website Costs	0	0	0	0	0
NTBF Support Group Meeting Costs	0	0	0	0	0
Bank Fees	60	0	0	60	31
Construction Payments Direct to Outspan Primary School, Uganda	0	900	0	900	0
Child Sponsorship Direct to Outspan Primary School, Uganda	0	5,386	0	5,386	5,112
Donation to assist school due to effect Covid 19		0		0	0
<i>Sub-total</i>	60	6,286	0	6,346	5,143
A4 Asset and Investment Purchases etc					
<i>Total payments</i>	60	6,286	0	6,346	5,143
<i>Net of receipts (payments)</i>	1,240	-2,015	0	-60	-31
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	8,170	-5,738	0	2,432	2,463
<i>Cash funds this year end</i>	9,410	-7,753	0	1,657	2,432
Section B Statement of assets and liabilities at the end of the period					
B1 Cash Funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year
	£	£	£	£	£
Nat West Bank Current Account	9,410	-7,753	0	1,657	2,432
Nat West Deposit Account	0	0	0	0	0
<i>Total cash funds</i>	9,410	-7,753	0	1,657	2,432
<i>(agree balances with receipts and payments and payments on account)</i>					
B2 Other monetary assets	Nil				
B3 Investment assets	Nil				
B4 Assets retained for the charity's own use	Nil				
B5 Liabilities	Nil				

Annex 2 – Membership of the County Trustee Board and Sub-Committees

County Executive Committee: 8th October 2022 to 23rd September 2023				
Name	Position	Basis	From	To
Anna Swann	Chair	Ex-Officio	08/10/2022	
Dean Smith	County Commissioner	Ex-Officio	01/09/2016	
Rebecca Andrews	County Secretary	Ex-Officio	08/10/2022	
Glyn Timmins	County Treasurer	Ex-Officio	01/04/2019	
Karen Tonks	Deputy Treasurer	Ex-Officio	08/10/2022	
Alisdair Rolt	County Youth Commissioner	Ex-Officio	13/01/2022	
Mark Mulcahey		Nominated	12/01/2017	
Ben Brooks		Nominated	08/10/2022	
Henny Cameron		Nominated	08/09/2016	
Alison Andrews		Nominated	08/10/2022	
Samantha Longhurst		Nominated	01/12/2020	
David McNally		Nominated	28/09/2019	
Fred Harris	District Rep - Nene Valley	Elected	28/09/2019	
Christine Francis	District Rep - Daventry	Elected	25/09/2021	
Mike O'Connor	District Rep - Grafton	Elected	29/09/2018	
Geoff Barden	District Rep - Wellingborough	Elected	08/10/2022	
Mike Billingham	District Rep - Northampton	Elected	08/10/2022	
Tony Filsak	District Rep - Glendon	Elected	10/09/2015	
Lucy Jewell	Youth Rep	Elected	08/10/2022	
Daniel Bathe	Youth Rep	Elected	08/10/2022	
Gillian Dowling	Deputy County Commissioner	Co-Opted	29/09/2018	
Scott Tyrell	Safety in Scouting Co-ordinator	Co-Opted	14/03/2019	
Jonathan Marriott	Deputy County Commissioner	Co-Opted	08/10/2022	11/11/2022
Tom Althorpe	Deputy County Commissioner	Co-Opted	11/11/2022	
Lee Jones	Deputy County Commissioner	Invited	25/04/2018	
Finance & General Purposes sub-Committee*			From	To
Judith Hazell			01/10/2017	
John Rudge			01/10/2017	
Samantha Longhurst	Chair		29/09/2019	
VACANT	Youth Rep			
Alisdair Rolt			20/10/2022	
Ben Brooks			28/12/2022	
Centre Management Committee*			From	To
David McNally	Chair		29/09/2018	
Carole Stephenson			01/10/2017	05/05/2023
Rebecca Andrews			05/05/2023	
John Rudge			29/09/2018	11/01/2023
Richard Paragreen			01/10/2017	
Alisdair Rolt			16/07/2020	
Lee Richardson			11/01/2023	
Risk Management Committee*			From	To
Henny Cameron			01/03/2017	
County Appointments Advisory Committee*			From	To
Steve Graves	Chair		27/10/2016	
Carole Stephenson	Secretary		27/10/2016	
John Rudge			13/04/2017	
Gillian Dowling			13/07/2017	
Alisdair Rolt			06/11/2019	
Henny Cameron			01/06/2018	
Patrick Richardson			13/04/2017	
Rosemary Verner			11/04/2019	
Amenities Block Project Implementation Team~			From	To
David McNally	Chair		01/04/2019	
Dean Smith			01/04/2019	
Richard Paragreen			01/04/2019	
Amenities Block Fundraising Team~			From	To
David McNally	Chair		15/07/2022	
Ron Hasler			15/07/2022	
* The County Chairman, County Commissioner and County Treasurer also sit on these committees				
~ These sub-committees report into CMC and F&GP				

NORTHAMPTONSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 269735

Accounts



Scouts
Northamptonshire

Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2022

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Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31st March 2022. The Financial Statements have been prepared in accordance with the accounting policies set out in section 7.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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.

ON BEHALF OF THE TRUSTEES



Karen Tonks
Chairman of the Trustees
14th July 2022

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735
Scout Registration Number: 0145
Registered Office: Sir John Lowther County Scout Training & Activity Centre
Rushton Road, Glendon, KETTERING, NN14 1QF

President: James Saunders Watson (from 25th September 2021)

Vice-Presidents: R Hasler
From 25th September 2021: Danielle Stone; James Hakewill; Stephen Partridge-Underwood; Suresh Patel

Trustees County Executive Committee
See Annex 1

The Executive Committee exists to support the County Commissioner in meeting the responsibilities of his appointment. Members of the Executive Committee act **collectively** as Charity Trustees of the Scout County, and in the best interests of the members to:

- Comply with the Rules of The Scout Association
- Protect and maintain any property and equipment
- Manage the County finances
- Provide sufficient resources for Scouting to operate
- Support the development of Scouting in the local area
- Manage and implement the Safety Policy locally

Amongst other things all detailed in our Constitution¹

The result is a wide variety of issues on the Executive agenda, either for us to debate in detail or where we have delegated to a sub-committee such as Finance and General Purposes or Centre Management and asked for their recommendations, to endorse.

The Trustees consider many issues over the year and have always been willing to support funding for initiatives which further the aims of the Scout Association and ensure the charity is carrying out its purposes for the public benefit.

The Executive Committee is supported by volunteers with expertise in specific areas including young people and adult training at both County and District levels to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

¹ Northamptonshire County Scout Council Constitution

2 Structure, Governance and Management

Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Executive Committee is accountable. Members of the Executive Committee must act collectively as charity Trustees of the Scout County, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association
- Protect and maintain any property and equipment owned by and/or used by the County
- Manage the County finances
- Provide insurance for people, property and equipment
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities
- Promote and support the development of Scouting in the local area
- Manage and implement the Safety Policy locally
- Ensure that a positive image of Scouting exists in the local community
- Appoint and manage the operation of any sub-committees, including appointing Chairmen to lead the sub-committees
- Ensure that Young People are meaningfully involved in decision making at all levels within the County
- Oversee the opening, closure and amalgamation of Districts, the County Scout Network and Scout Active Support Units in the County as necessary
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chairman to lead it.

The Executive Committee must also:

- Appoint Administrators, Advisers, and Co-opted members of the Executive Committee
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with National Headquarters and if a registered charity, to submit them to the appropriate charity regulator. (See POR Rule 13.3)

The Executive Committee must also:

- Maintain confidentiality with regard to appropriate Executive Committee business
- Where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation
- Ensure line management responsibilities for employed staff are clearly established and communicated

Type of governing document

The Northamptonshire County Scout Council ("The County") governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.²

² The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

How the charity is constituted

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

Bankers: Lloyds Bank plc
George Row
NORTHAMPTON NN1 1DJ

CCLA Investment Management Limited
Senator House
85 Queen Street
LONDON
EC2V 6DZ

Independent Examiner: Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

Recruitment and appointment of new Trustees

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association. The Trustees comprise the County Officers, and elected, nominated and co-opted members of the County Executive Committee. The elected members are chosen by ballot by the members of the County Scout Council from nominations by each of the six Districts in the County.

The Trustees come from varied backgrounds and professions. All new Trustees on the Executive Committee since 2016 have attended and been validated for "Essential Information for Executive Committee Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Executive Committee Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Executive Committees and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

Organisation

The County Executive Committee has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

- **Finance & General Purposes Sub-Committee (F&GP)**
- **County Adult Appointment Committee (CAAC)**
- **Risk Management Committee (RMC)**
- **Sir John Lowther Centre Management Committee (CMC)**
- **Amenities Block Implementation Team**
- **Amenities Block Fundraising Team**

Details of membership are given in Annex 1

Risk Management

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee and through regular reporting to the Trustees. All County Executive Committee members have a responsibility to identify potential risks and bring them to the attention of the County Executive, which will then be evaluated and included in the register.

The Risk Management Committee has developed a Risk Management Policy³ for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

The principle risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association and its members.

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

³ Risk Management Policy – July 2017

Health and Safety Policy

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

3 Objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

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
- Cooperation: We make a positive difference; we cooperate with others and make friends

The Scout Method

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

Public Benefit

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.

Volunteers

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

4 Financial Review

There was no change in restricted funds for the year £NIL (2021 £NIL) and an increase in unrestricted funds of £20,517 (2021: increase of £34,470).

Within this The Sir John Lowther Centre achieved an overall surplus of £NIL in the year (2021 – £2,230). However, this figure includes ongoing refurbishment projects at the centre. A grant of £20,000 from the central County funds was made to SJLC in relation to the Amenity Block project, that has now been written off by County as a one-off contribution to the initial costs involved in the project, including architects fees. This grant is accounted for in calculating the overall surplus. It should be noted that the Centre has continued to benefit from Central and Local Government grants resulting from the Pandemic and these grants have contributed to the centre's operating surplus.

At 31 March 2022, restricted funds amounted to £NIL (2021: £NIL) and unrestricted funds amounted to £1,073,093 (2021: £1,052,576), of which £251,900 (2021: £251,900) were designated for the purposes stated in note 13.

The funds of the charity continue to be used-towards the work of the Scout Movement in Northamptonshire. Although the scouting movement has gradually seen a return to active scouting during the year the effects of the pandemic continued to be felt. Although Districts are returning to face to face scouting activities and events the return to Countywide activities and events has been slower. This is no doubt due in large part to the after effects of the various lockdowns and restrictions of countywide scouting. Likewise the use of SJLC by external clients dropped significantly but thanks to great efforts from the Centre Staff that situation has begun to recover and new clients have been identified. Some SJLC clients had also felt the financial 'pinch' of the pandemic and some began to default on payments due. However, centre staff supported by County management recovered most of the debt that had begun to accumulate by means of positive negotiation and discussion.

The financial position at the balance sheet date is considered satisfactory considering the ongoing impact of the pandemic on scouting as a whole. The effect of the Covid pandemic has continued to be felt in spite of the gradual lifting of restrictions during the year. Though census numbers have improved during the recovery period overall they have not yet returned to pre-pandemic levels (although the picture is optimistic). Some continued support was offered to groups and districts most affected by the pandemic which saw a lower than usual figure for subscriptions in the 2021/22 financial period. However, careful budgeting estimates in the wake of the pandemic ensured financial prudence during the year and no improvement works or other non-essential expenditure were permitted at SJLC as a cautionary measure.

All investments held by the charity during the year are in accordance with the powers of the Trustees.

Accounting Platform

From 1st April 2019 the accounting function of Northamptonshire County Scouts was changed from a manual system, utilising spreadsheets, to a cloud accounting platform. The use of Xero, a well-known, international, industry standard cloud accounting system, has continued during 2021/22. All financial transactions for both the Sir John Lowther Centre and Northamptonshire County Scouts are recorded on this system, with the advantage of providing a reliable, secure, accessible system linked directly to the Scout Council's bank accounts and results in benefits of transparency and accessibility of data and information together with appropriate security access to that data. The accounts have been produced using data from Xero.

The County has also welcomed a new accounting firm, Essendon Accounts, who are providing valuable advice and oversight to the Charity's accounts and providing payroll services from 1st April 2021. Essendon Accounts have also audited this year's accounts.

Investment Powers

There is no reference to specific investment power in the Declaration of Trust. Accordingly, the investment power of the Trustees and those applicable to charitable funds is currently a provision by the Trustee Investment Act 1961 and the Trustee Act 2000.

Investment Policy

The Trustees consider the Council has insufficient funds for them to be invested for the longer term. All funds not required for immediate use are held in two interest bearing bank accounts (one at Lloyds Bank and one with the CCLA). It should be noted that the interest rates available for ordinary savings investment are remained universally low during the 2021/22 year. This has been reviewed and plans, approved by the finance committee and the trustees, are in place to move some of the County's savings, those not required for immediate use, to an account at CAF Bank during 2022/23.

Reserves Policy

It is the policy of the charity to hold reserves in its current account which have not yet been committed or designated for any particular purpose, which should be sufficient to cover one year's expenses. An integral part of the reserves policy is the Sir John Lowther Centre which is wholly owned and operated by Northamptonshire County Scout Council. The ongoing maintenance of the centre and a provision for unforeseen circumstances that could result in closure require significant funds to be held i.e. 50% of typical annual expenditure.

The Trustees have therefore set aside sufficient reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income stream as part of a policy of good financial management practice. This sum will be in an account separate to the current accounts used by the SJLC and County and these provisions will be reviewed annually. This has been tested in the past year and has proved robust with both Centre and County funds in a good position going forward.

Pension Statement

The Trustees employ a number of staff at the Sir John Lowther Centre. Those employees not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation. The County is a participating employer with Smart Pension Limited, 20 Eastbourne Terrace, London, W2 6LG

Policy for Remuneration of Paid Personnel

The remuneration of all paid personnel is overseen by the Finance & General Purposes Committee which reports directly to the Executive Committee.

The number of staff at SJLC/County remained at a minimum during 2021/22, which has caused some strain, particularly in the cleaning function as the centre returns to a more normal sphere of operation. Recruitment to the key posts of SJLC administrator and County administrator are in place for 2022/23 and the cleaning function is supplemented, for the time being, by the limited use of a local cleaning company.

5 Review of the Year

The beginning of this financial year was very much focused on managing Scouting and activities while we still dealt with Covid, and concerns about numbers – young people and adults. When the annual Census was returned in January 2022 we had achieved a 4% increase in membership on 2021 – this was as a result of an 8.8% increase in young people but a 7.3% decrease in adults. This is a poorer position in comparison to the rest of the East Midlands who broadly maintained their adult numbers. However, Northamptonshire has taken a much stronger line on training compliance removing adults who have failed to complete required training particularly first aid, safeguarding and safety.

The lack of adult volunteers is a problem across the County. District representatives at Trustees meetings have reported adults covering several roles, especially at District level trying to keep Groups viable. In 2019 the Trustees approved the engagement of a Local Growth and Development Officer (LGDO). The purpose of the LGDO role is to instigate, support, and deliver focused growth projects and plans across the county as agreed by the project working group (PWG). The Trustees have continued to fund the role, recognising that Covid has stalled many plans and that the work, particularly with respect to adult recruitment is needed more than ever.

The pressure Districts and Groups are under also led to a new risk being added to the County Risk Register i.e. "Trustees of Districts and Groups do not act on risks raised or financial issues leading to a serious incident which brings their charity into disrepute and affects the reputation of Scouting across the County." It was felt the current nationally prescribed training offered to Trustees doesn't help mitigate this risk sufficiently and the proposal is over the coming year to identify with the support of District Chairs what would help Trustees at all levels to fulfil their roles.

The Sir John Lowther Centre has started to re-group after the enforced closures and customers are returning along with income. A recent review identified that whilst we have paid staff at the Centre there are significant volunteer hours needed. It takes a minimum of 113.5 hours a week to run the Sir John Lowther Centre with only 54.5 of those hours paid. There are also additional volunteer hours on maintenance provided by the Lowther's Knights Scout Active Support Unit; on financial management and reporting by the County Treasurer and Trustees; plus significant input from the County Commissioner re activities. The Trustees are grateful to everyone involved for their time and commitment in particular Carole Stephenson; Richard Paragreen; Kelly Mercer; Robert Vincent; Michael Wright; the Activities Instructors and of course the Lowther's Knights Active Support Unit.

Plans for the Amenities Block at the Sir John Lowther Centre are progressing after planning permission was approved in October 2020. The Trustees took stock of the project in January 2022 considering whether alternatives would be better but voted to continue with the agreed plan. Details are being finalised so fundraising can progress this year.

In 2019 the Trustees agreed to review the boundaries of the current Districts 18 months after the Unitary Authorities form. The Districts are currently aligned to the now obsolete District Council Boundaries (Kettering & Corby are combined to form Glendon District). The County Commissioner has stated that he will appoint a lead volunteer for the review who will form a working group. It will report in 2023.

I am as ever very grateful to everyone involved across the County – volunteers, trustees and staff - for their dedication and commitment to carry on regardless in a changing world, ensuring that as a County we survive and continue to move forward and develop.

A handwritten signature in black ink, appearing to read 'Karen Tonks', with a stylized flourish at the end.

Karen Tonks
Chairman of the Trustees
14th July 2022

6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2022, which are set out on pages 15 to 28.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under 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 purpose. 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, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of 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 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 seeks explanations from you as 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

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.



Roger Eddowes
Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

7 Principle accounting policies

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 FRS102 "The Financial Reporting Standard applicable to charities preparing their accounts in accordance with FRS102 "The financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small company regime.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

Incoming resources

Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Membership subscriptions are treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

Investment income

Investment income is recognised when receivable.

Grants receivable

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Other income

All other income is recognised on a receivable basis.

Resources expended

Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting and travel costs, as well as the independent examination of the charity's financial statements.

Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- | | |
|--------------------------|-----|
| • Fixtures and equipment | 25% |
| • Trailers | 25% |

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

Stocks

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

Value added tax

The charity is registered for VAT in respect of County Centre hire and shop sales only. All other income and expenditure is shown gross in these accounts.

8 Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	Note	£	£	£	£
Incoming Resources					
Voluntary Income	1	149,745	-	149,745	129,029
Investment Income	2	48	-	48	654
Incoming Resources from Charitable Activities	3	25,144	-	25,144	1,165
Total Incoming Resource		174,937	-	174,937	130,848
Resources Expended					
Charitable Activities	4	153,770	-	153,770	95,078
Governance Costs	4	650	-	650	1,300
Total Resources Expended		154,420	-	154,420	96,378
Net Incoming Resources For Year		20,517		20,517	34,470
Fund Balance Brought Forward 31/3/21		1,052,576		1,052,576	1,018,106
Fund Balance Carried Forward 31/3/2022		1,073,093		1,073,093	1,052,576

9 Balance Sheet

		2022	2022	2021	2021
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	7		796,047		798,637
Current Assets					
Stock	10	n/a		n/a	
Debtors	8	25,804		12,725	
Cash At Bank and In Hand	9	298,184		302,573	
		323,988		315,298	
Creditors (Amounts Falling Due Within One Year)	11	46,599		61,359	
Net Current Assets			277,389		253,939
			1,073,436		1,052,576
Funds					
Unrestricted:					
General	12	821,536		800,676	
Designated	13	251,900		251,900	
			1,073,436		1,052,576
Restricted	12		-	-	
			1,073,436		1,052,576

The financial statements were approved by the Trustees on 14th July 2022



Karen Tonks
Chairman



Glyn Timmins
County Treasurer

10 Notes to the financial statements**1. Voluntary Income**

	2022	2021
	£	£
Coronavirus Grant Income	16,000	60,331
Membership Subscriptions	41,459	54,582
Donations	4,040	3,532
County Centre Hiring	89,801	1,998
Sports Field Income	1,125	650
Deposits Held from Postponed Bookings	(3,336)	-
Other Income	656	7,936
Accounting Correction (SJLC transfers ⁴)	-	-
	149,745	129,029

2. Investment Income

Investment Income Comprises	2022	2021
	£	£
Bank Interest Receivable	48	654

3. Income Resources From Charitable Activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Duke of Edinburgh Award Scheme	6,323	-	6,323	665
Zellhof Austria	973	-	973	-
Hillwalking	300	-	300	-
Navigation Training	300	-	300	-
Backwoods 2022	2,533	-	2,533	-
Poland 2020	807	-	807	-
World Scout Jamboree	13,907	-	13,907	500
	25,144	-	25,144	1,165

4. Analysis Of Total Resources Expended

	Other Costs	Staff costs (note 5)	Total 2022	Total 2021
	£	£	£	£
Charitable Activities	97,330	56,440	153,770	95,078
Governance Costs (note 18)	650	-	650	1,300
	97,980	56,440	154,420	96,378

Charitable Activities - Other	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
County Centre Management (note 5)	56,440	-	56,440	24,926
Total Wages	56,440	-	56,440	24,926
Training and Activity Expenditure	2,043	-	2,043	434
County Centre Premises (note 19)	47,002		47,002	46,270
County Office Costs (note 19)	13,573		13,573	13,222
Donations	1,000	-	1,000	640
Depreciation Of Fixed Assets	2,591	-	2,591	3,455
Sports Field And Pavilion (note 19)	907		907	3,330
Duke of Edinburgh Award Scheme	5,252	-	5,252	574
Back to Scouting (COVID19 Support)	2,654	-	2,654	-
Paddlesport SASU	969	-	969	-
Climbing SASU	270	-	270	-
Backwoods	796	-	796	500
Future Leaders Programme	109	-	109	-
Poland 2020	-	-	-	513
Marathon Hike	750	-	750	-
Brownsea Island	-	-	-	60
Firefox	-	-	-	190
World Scout Jamboree	18,201	-	18,201	-
Hillwalking	72	-	72	-
Other County Events	-	-	-	-
Brass Monkey	1,141	-	1,141	-
SNAPP	-	-	-	964
Total (excl. wages)	97,330		97,330	70,152

5. Employees

	2022	2021
	£	£
County Centre Management	27,888	13,151
County Wages and Salaries	2,046	5,032
County Development Officer (contribution to salary)	26,506	6,743
	56,440	24,926

The number of employees during the year was 5 (2021: 6). Staff consists of a part time County Centre administrator (1), a part time County Centre Supervisor (1), part time County Administrator (1), 1 part time Cleaners (2) and a Centre Maintenance Support person (1). The County Development Officer is employed by the Scout Association. No employee earned £60,000 per annum or more in the current or preceding accounting year.

6. Payments To Trustees and Connected Persons

	2022	2021
	£	£
Expenses Paid Out	2,751	2,063

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity. Goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

7. Tangible fixed assets

	Freehold Property	Fixtures And Equipment	Trailers	Total
	£	£	£	£
Cost				
At 1/4/21	788,273	117,892	3,564	909,729
Assets Acquired In Year	-	-	-	-
Depreciation As At 1/4/21	-	107,528	3,564	111,092
Depreciation Provided In Year	-	2,590	-	2,950
Net Book Amount 31/3/22	788,273	7,774	-	796,047
Net Book Amount 31/3/21	788,273	10,364	-	798,637

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.).

8. Debtors

	2022	2021
	£	£
Trade Debtors	23,810	9,263
Other Debtors and Prepayments	1,994	3,462
Inventory Asset Account⁵	-	-
	25,804	12,725

9. Cash At Bank and In Hand

	2022	2021
	£	£
Northamptonshire County Scout Council		
County General Account	53,742	75,608
County – Interest Bearing Account	83,306	83,297
CCLA Deposit Fund	94,160	94,120
Lowther's Knights ASU		
Current Account	4,134	3,791
County Centre (SJLC)		
General Business Account	62,778	45,735
Cash In Hand And Unbanked Cheques	65	22
	298,184	302,573

10. Stock

	2022	2021
	£	£
Stock (DofE Packs)	n/a	n/a
Stock (Wood Pellets)	n/a	n/a
	n/a	n/a

11. Creditors: Amounts Due Within One Year

	2022	2021
	£	£
Trade Creditors	13,002	2,086
Deposits Received	378	1,219
Deferred Income (membership for next year)	23,417	50,272
Accruals	1,708	5,788
VAT	8,094	1,994
SJLC Project ⁶ - Overspend	-	-
	46,599	61,359

12. Funds

Unrestricted Funds						
	Designated Funds (see note 13)	Building Fixed Asset Fund	Equipment Fixed Asset Fund	Other	Restricted Funds	Total
	£	£	£	£	£	£
1st Apr 2021	251,900	788,273	-	12,403	-	1,052,576
Incoming Resources	-	-	-	174,937	-	174,937
Resources Expended	-	-	-	(154,420)	-	(154,420)
Designated	-	-	-	-	-	-
Written Back	-	-	-	-	-	-
As At 31st Mar 2022	251,900	788,273	-	32,920	-	1,073,093

13. Designated Funds (Cost)

Fund	As at 31/3/21	Designated	Utilised	Written back to general fund	At 31 st March 2022
Development	40,000	-	-	-	40,000
Jamboree	22,000	-	-	-	22,000
Scouting Skills For adults	-	-	-	-	-
Celebration Event	-	-	-	-	-
County Adult Training Fund	-	8,500	-	-	8,500
Opportunity Fund	-	1,400	-	-	1,400
County Running Costs Fund	-	60,000	-	-	60,000
SJLC Fund	-	60,000	-	-	60,000
Long Term Maintenance Fund	-	60,000	-	-	60,000
Total	62,000	189,900	-	-	251,900

14. Capital commitments

The charity had no capital commitments at 31 March 2022 and 31 March 2021.

15. Contingent liabilities

There were no contingent liabilities at 31 March 2022 and 31 March 2021.

16. Post balance sheet events

The County Centre and scouting activity generally continues to feel the effect of the global Corona Virus pandemic. The Centre had to administrate the refund or credit of deposits paid against bookings that had been cancelled or postponed as a result of the closure of the centre. Continuing use was made of the furlough scheme where lawful and appropriate as the centre reopened for use and scouting has very gradually returned to a 'new normal.' Although pandemic restrictions have now been lifted and scouting has returned to 'green' operationally the recovery process is necessarily slow and the impact on future membership, whilst encouraging at the last census, is currently unknown. Likewise, whilst Districts are beginning to flourish once more the appetite for Countywide events has proved slower to re-establish during 2021/22

17. Controlling related parties

The Trustees are the charity's controlling related party by virtue of the trust deed.

18. Governance costs - Independent examiner's remuneration

Amounts paid to the charity's independent examiner for the year were as follows:

2022 - £650 2021 - £1300

19. Other Costs

	2022	2021
	£	£
County Centre Premises Costs (note 4)		
Purchases For Resale	-	1,252
Bank Charges	126	102
Business Rates (less abatement)	5,913	(471)
Communications	514	585
Printing, Stationery, Postage	192	256
Health Safety and Security	1,346	1,368
Marketing	99	-
Website	40	-
Cleaning	3,987	840
Catering Equipment	141	4
Staff - Mileage	850	-
Staff Costs - Other	479	-
Insurance	5,587	9,519
Laundry	1,087	-
Water	602	(159)
Maintenance	9,092	14,320
Buildings And Facilities Upgrade	1,682	-
Heating And Lighting	7,960	5,687
Unfound Bills	-	-
Bad Debts Provision	-	79
Activities Expenditure	2,147	265
Licences	158	61
Office Equipment	354	584
Lowther's Knights	-	5,208
Donation to Lowther's Knights	-	-
Amenity Block	4,646	6,099
Deposits Held Against Cancelled Bookings - Returned	-	670
Totals	47,002	46,270

	2022	2021
	£	£
Sports Field & Pavilion (note 4)		
Rates	828	(497)
Heat And Light	(608)	1,322
Water	(227)	147
Maintenance	914	2,358
Totals	907	3,330

19. Other Costs Continued

	2022	2021
	£	£
County Office Costs (note 4)		
Media	1,036	-
Printing, Postage, Stationery	-	20
Insurance	1,978	1,433
Bank Charges	87	79
Travelling And Admin Expenses Reimbursed	2,751	2,063
County Admin Mileage	-	-
County Celebration Events (AGM/St George's Day)	4,064	197
Sundries (SJLC transfers) ⁷	40	355
Website	46	180
County Development Costs	1,828	5,251
Xero Cloud Accounting Fees	228	237
Accountancy	(650)	1,800
Equipment	-	-
Regional Fund Contribution	2,000	-
Executive And Sub-Committee Expenses	165	210
Rebates agreed at F & GP	-	1,397
Loan to SJLC (improvement works)	-	-
Totals	13,573	13,222

⁷ 2020 - Accounting error (no contra entry in Xero) – corrected in voluntary income – note 10.

BWAISE Project Accounts

In 1995 the Northamptonshire Scouts Bwaise project began which established a link between Northamptonshire Scouts and Outspan School, a small school in the slum area of Kampala in Uganda called Bwaise.

This project continues to the current day.

One of the early initiatives was the 'sponsorship of education' for the pupils who attended Outspan school. The initiative was seized upon locally and a significant number of children have been sponsored by individuals (both connected to Scouts and otherwise) and Scout Groups.

As the school has prospered, directly because of the links created by the Northamptonshire Scouts Bwaise project, Outspan School has developed a nursery section and a linked secondary school at Namulonge outside of Kampala. This development has allowed the sponsorship of students for longer at different linked establishments and onto further/higher education.

Northamptonshire Scouts Bwaise Project

Accounts for the Year 2021/2022

Reconciliation

Bank Account Balance at 1 st April 2021	£2463.00
Donations received	£1100.00
Student Sponsorship received	£4012.00
Transfers to Uganda	
Sponsorship Monies (including bank charges)	<u>(£5143.00)</u>
Bank Account Balance at 31 st March 2022	<u>£2432.00</u>

Northamptonshire Scouts Bwaise ProjectAccounts for the Year 2021/2022Independent Examiner's Report**Accounting Principles**

These accounts have been prepared in accordance with the Charity Commission's requirements on a Receipts and Payments basis.

Transaction recording is based on Bank Statements and entries are brought into account on the date they are paid into or out of the relevant Bank Statement.

A Receipts and Payments basis is used as this project does not have an income exceeding £250,000 in any year, and the project is not a company, but operated under the auspices of the Scout Association which is a charity incorporated by Royal Charter.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

1. examine the accounts under Section 145 of the Act
2. follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Act), and
3. to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Project 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 set out 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 Act; and
 - to prepare accounts which accord with the accounting requirements of the 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.

Signed:.....

Date:.....15/07/22.....

Roger Hide ACMA CGMA
Chartered Management Accountant
Claydon Management Services Limited
West Street, Sleeple Claydon, MK18 2NS

Annex 1 – Membership of the County Executive Committee and Sub-Committees

County Executive Committee: 25th September 2021 to 8th October 2022				
Name	Position	Basis	From	To
Karen Tonks	Chair	Ex-Officio	08/09/2016	
Dean Smith	County Commissioner	Ex-Officio	01/09/2016	
Lesley Chattaway	County Secretary	Ex-Officio	28/09/2019	25/09/2021
Carol Morgan	County Secretary	Ex-Officio	25/09/2021	
Glyn Timmins	County Treasurer	Ex-Officio	01/04/2019	
<i>Vacant</i>	Deputy Treasurer	Ex-Officio		
Rebecca Brightwell	County Youth Commissioner	Ex-Officio	13/11/2019	13/01/2022
Alisdair Rolt	County Youth Commissioner	Ex-Officio	13/01/2022	
Mark Mulcahey		Nominated	12/01/2017	
Richard Paragreen		Nominated	01/05/2003	
Henny Cameron		Nominated	08/09/2016	
Anna Swann	Deputy Chair	Nominated	29/09/2018	
Samantha Longhurst		Nominated	01/12/2020	
David McNally		Nominated	28/09/2019	
Fred Harris	District Rep - Nene Valley	Elected	28/09/2019	
John Driver	District Rep - Daventry	Elected	28/09/2018	25/09/2021
Christine Francis	District Rep - Daventry	Elected	25/09/2021	
Mike O'Connor	District Rep - Grafton	Elected	29/09/2018	
Caroline Jewell	District Rep - Wellingborough	Elected	01/12/2020	
Ian Malcomson	District Rep - Northampton	Elected	28/09/2019	
Tony Filsak	District Rep - Glendon	Elected	10/09/2015	
Alisdair Rolt	Youth Rep	Elected	28/09/2019	13/01/2022
Ben Brooks	Youth Rep	Elected	01/12/2020	
VACANT	Youth Rep			
Bob Peden	Deputy County Commissioner	Co-Opted	29/09/2018	30/06/2022
Gillian Dowling	Deputy County Commissioner	Co-Opted	29/09/2018	
Scott Tyrell	Safety in Scouting Co-ordinator	Co-Opted	14/03/2019	
Lee Jones	Deputy County Commissioner	Invited	25/04/2018	
Finance & General Purposes sub-Committee*			From	To
Anna Swann	Chair		29/09/2019	
Judith Hazell			01/10/2017	
John Rudge			01/10/2017	
Samantha Longhurst	Deputy Chair		29/09/2019	
Rebecca Brightwell	County Youth Commissioner		16/06/2021	13/01/2022
Centre Management Committee*			From	To
David McNally	Chair		29/09/2018	
Carole Stephenson			01/10/2017	
John Rudge			29/09/2018	
Richard Paragreen			01/10/2017	
Alisdair Rolt			16/07/2020	
Risk Management Committee*			From	To
Henny Cameron			01/03/2017	
County Appointments Advisory Committee*			From	To
Steve Graves	Chair		27/10/2016	
Carole Stephenson	Secretary		27/10/2016	
John Rudge			13/04/2017	
Gillian Dowling			13/07/2017	
Alisdair Rolt			06/11/2019	
Henny Cameron			01/06/2018	
Patrick Richardson			13/04/2017	
Rosemary Verner			11/04/2019	
Amenities Block Project Implementation Team~			From	To
David McNally	Chair		01/04/2019	
Dean Smith			01/04/2019	
Richard Paragreen			01/04/2019	
Greg McClean			01/04/2019	
Samantha Longhurst			01/04/2019	
Amenities Block Fundraising Team~			From	To
David McNally	Chair		15/07/2022	
Samantha Longhurst			15/07/2022	
Ron Hasler			15/07/2022	

* The County Chairman, County Commissioner and County Treasurer also sit on these committees

~ These sub-committees report into CMC and F&GP

NORTHAMPTONSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 269735

Accounts



Scouts
Northamptonshire

Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2021

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Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31st March 2021. The Financial Statements have been prepared in accordance with the accounting policies set out in section 7.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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.

ON BEHALF OF THE TRUSTEES



Karen Tonks
Chairman of the Trustees
15th July 2021

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735
Scout Registration Number: 0145
Registered Office: Sir John Lowther County Scout Training & Activity Centre
Rushton Road, Glendon, KETTERING, NN14 1QF

President: David Laing (to March 2020)

Vice-Presidents¹: R Hasler

To April 2021: M Adams; Mrs D Askew; J R Dove FCA; Mrs P Paradine; C Wake;
T Wayman; A R Heygate DL; Mrs P Lane; J Mackaness DL; S Little
The Earl Spencer; Mrs J Tice DL (to May 2019); The Most Hon The
Marquess of Northampton DL.

Trustees County Executive Committee 1st April 2020 – 25th September 2021
See Annex 1

The Executive Committee exists to support the County Commissioner in meeting the responsibilities of his appointment. Members of the Executive Committee act **collectively** as Charity Trustees of the Scout County, and in the best interests of the members to:

- Comply with the Rules of The Scout Association
- Protect and maintain any property and equipment
- Manage the County finances
- Provide sufficient resources for Scouting to operate
- Support the development of Scouting in the local area
- Manage and implement the Safety Policy locally

Amongst other things all detailed in our Constitution²

The result is a wide variety of issues on the Executive agenda, either for us to debate in detail or where we have delegated to a sub-committee such as Finance and General Purposes or Centre Management and asked for their recommendations, to endorse.

The Trustees consider many issues over the year and have always been willing to support funding for initiatives which further the aims of the Scout Association and ensure the charity is carrying out its purposes for the public benefit.

The Executive Committee is supported by volunteers with expertise in specific areas including young people and adult training at both County and District levels to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

¹As part of the July 2020 Training and POR Pre-Launch check consultation Headquarters asked for feedback on the role of President and Vice President. Based on that feedback, as Presidents and Vice Presidents are honorary roles, they will no longer have training obligations. The role description was also reiterated. In October 2020 the Trustees agreed that we could and should make much more use of our President and Vice Presidents and asked the Chair to write to the VP's and ask them if they would still like to be involved on the basis of the role description and in line with the constitution.

² [Northamptonshire County Scout Council Constitution](#)

2 Structure, Governance and Management

Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Executive Committee is accountable. Members of the Executive Committee must act collectively as charity Trustees of the Scout County, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association
- Protect and maintain any property and equipment owned by and/or used by the County
- Manage the County finances
- Provide insurance for people, property and equipment
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities
- Promote and support the development of Scouting in the local area
- Manage and implement the Safety Policy locally
- Ensure that a positive image of Scouting exists in the local community
- Appoint and manage the operation of any sub-committees, including appointing Chairmen to lead the sub-committees
- Ensure that Young People are meaningfully involved in decision making at all levels within the County
- Oversee the opening, closure and amalgamation of Districts, the County Scout Network and Scout Active Support Units in the County as necessary
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chairman to lead it.

The Executive Committee must also:

- Appoint Administrators, Advisers, and Co-opted members of the Executive Committee
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with National Headquarters and if a registered charity, to submit them to the appropriate charity regulator. (See POR Rule 13.3)

The Executive Committee must also:

- Maintain confidentiality with regard to appropriate Executive Committee business
- Where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation
- Ensure line management responsibilities for employed staff are clearly established and communicated

Type of governing document

The Northamptonshire County Scout Council ("The County") governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.³

³ The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

How the charity is constituted

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

Bankers: Lloyds Bank plc
George Row
NORTHAMPTON NN1 1DJ

CCLA Investment Management Limited
Senator House
85 Queen Street
LONDON
EC2V 6DZ

Independent Examiner: Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

Recruitment and appointment of new Trustees

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association. The Trustees comprise the County Officers, and elected, nominated and co-opted members of the County Executive Committee. The elected members are chosen by ballot by the members of the County Scout Council from nominations by each of the six Districts in the County.

The Trustees come from varied backgrounds and professions. All new Trustees on the Executive Committee since 2016 have attended and been validated for "Essential Information for Executive Committee Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Executive Committee Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Executive Committees and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

Organisation

The County Executive Committee has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

- **Finance & General Purposes Sub-Committee (F&GP)**
- **County Adult Appointment Committee (CAAC)**
- **Risk Management Committee (RMC)**
- **Sir John Lowther Centre Management Committee (CMC)**
- **Amenities Block Implementation Team**
- **Amenities Block Fundraising Team**

Details of membership are given in Annex 1

Risk Management

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee and through regular reporting to the Trustees. All County Executive Committee members have a responsibility to identify potential risks and bring them to the attention of the County Executive, which will then be evaluated and included in the register.

The Risk Management Committee has developed a Risk Management Policy⁴ for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

The principle risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association and its members.

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

⁴ Risk Management Policy – July 2017

Health and Safety Policy

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

3 Objectives

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

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
- Cooperation: We make a positive difference; we cooperate with others and make friends

The Scout Method

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

Public Benefit

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.

Volunteers

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

4 Financial Review

There was no change in restricted funds for the year £NIL (2020 £NIL) and an increase in unrestricted funds of £ 34470 (2020: -£12591).

Within this The Sir John Lowther Centre achieved an overall surplus of £2230 in the year (2020 – deficit: £9092). However, this figure includes ongoing refurbishment projects at the centre. A grant of £20,000 from the central County funds was made to SJLC in relation to the Amenity Block project, which will, in due course, be repaid from Fundraising. This grant is accounted for in calculating the overall surplus. It should be noted that the Centre has benefited from Central and Local Government grants and rebates of business rates during the Pandemic and these grants have contributed to the centre's operating surplus.

In view of the rebates receivable by the Centre the Scout Council temporarily, for a period of 6 months from August 2020, allowed Kettering Football Club (who use the sports pitches on the Centre's grounds) a rent-free period to reflect the effect of the Covid Pandemic on sporting activity as a means of supporting local, youth-based organisations.

At 31 March 2021, restricted funds amounted to £NIL (2020: £NIL) and unrestricted funds amounted to £1052576 (2020: £1018106), of which £251900 (2020: £42048) were designated for the purposes stated in note 13.

The funds of the charity have been applied to the continuing work of the Scout Movement in Northamptonshire during the year, though this has been severely restricted during 2020/21 due to the pandemic, which saw many planned events cancelled and fairly substantial refund programmes to ensure members/ participants received their money back. The movement has maintained online contact with its members and outdoor activity where safe and within permitted guidelines.

The financial position at the balance sheet date is considered satisfactory considering the impact of the pandemic on scouting as a whole. The Covid restrictions have impacted scouting in Northamptonshire resulting in a reduced membership at the 2021 census and the need to subsidise membership contributions to the worst affected districts. This in turn has seen reduced County membership income for the coming year.

All investments held by the charity during the year are in accordance with the powers of the Trustees.

Accounting Platform

From 1st April 2019 the accounting function of Northamptonshire County Scouts was changed from a manual system, utilising spreadsheets, to a cloud accounting platform. The use of Xero, a well-known, international, industry standard cloud accounting system, has continued during 2020/21. All financial transactions for both the Sir John Lowther Centre and Northamptonshire County Scouts are recorded on this system, with the advantage of providing a reliable, secure, accessible system linked directly to the Scout Council's bank accounts and results in benefits of transparency and accessibility of data and information together with appropriate security access to that data. The accounts have been produced using data from Xero. The County has also welcomed a new accounting firm, Essendon Accounts, who are providing valuable advice and oversight to the Charity's accounts and providing payroll services from 1st April 2021. Essendon Accounts have also audited this year's accounts.

Investment Powers

There is no reference to specific investment power in the Declaration of Trust. Accordingly, the investment power of the Trustees and those applicable to charitable funds is currently a provision by the Trustee Investment Act 1961 and the Trustee Act 2000.

Investment Policy

The Trustees consider the Council has insufficient funds for them to be invested for the longer term. All funds not required for immediate use or designated purposes are held in interest bearing bank accounts. It should be noted that the interest rates available for ordinary savings investment are universally very low. This will be reviewed but in the light of other pressures resulting from the pandemic this was not considered a priority issue in 2020/21.

Funding

The Trustees are satisfied that the charity's assets attributable to each of its funds are available and adequate to fulfil its obligations in relation to those funds.

Reserves Policy

It is the policy of the charity to hold reserves in its current account that have not yet been committed or designated for any particular purpose, which should be sufficient to cover one year's expenses. An integral part of the reserves policy is the Sir John Lowther Centre, which is wholly owned and operated by Northamptonshire County Scout Council. There is now a clear provision for unforeseen circumstances, that could result in closure of the centre, that necessitates significant funds to be held, i.e. 50% of typical annual expenditure. In addition, the Northamptonshire County Scout Council has formally designated funds towards a similar reserve for County scouting and for a structured maintenance programme for the Sir John Lowther centre. Full details of these and the County's other reserves held are shown in note 13. The Trustees have therefore set aside sufficient reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income stream as part of a policy of good financial management practice. These provisions will be reviewed annually.

The existing reserves provision has, of course, been tested in the past year. Despite the severely restricted operation of the centre and county scouting, the subsequent reduction in membership and support provided to groups in hardship, the reserves provision, along with the receipt of available grants and rebates, has proved robust with both Centre and County funds in a good position going forward.

Pension Statement

The Trustees employ a number of staff at the Sir John Lowther Centre. Those employees not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation. The County is a participating employer with Smart Pension Limited, 20 Eastbourne Terrace, London, W2 6LG

Policy for Remuneration of Paid Personnel

The remuneration of all paid personnel is overseen by the Finance & General Purposes Committee which reports directly to the Executive Committee.

It should be noted that as a result of the pandemic and closure of the centre two members of staff were made redundant and one member of staff resigned. The County fully utilised the furlough provisions of the pandemic, however, the ongoing restrictions meant that retaining these staff regrettably became untenable.

5 Review of the Year

The Financial Year ending March 31st 2021 has been a roller coaster in terms of Scouting and Finances and it is hard to fully record it as part of a review.

Covid-19 stopped Scouting and other activities in their tracks, unforeseen despite a comprehensive risk register. It is a testament to all members of the County that we continued through as best we could. The Trustees in particular carried on with Committees via Zoom and turned their focus on how best to manage cancelled Scouting events and Sir John Lowther Centre bookings and maintain financial stability.

Unknown to us at the time a move to the on-line accounting system Xero and ensuring some of the Centre processes could be followed remotely meant that when possible, we could carry on managing the County business whilst social distancing and keeping safe.

The government grants for rateable properties and the furlough scheme for employees gave us a safety net financially. We still had to make some hard decisions and unfortunately some staff were made redundant.

The focus of spending moved to supporting maintaining Scouting when events could take place. Expenditure at the Sir John Lowther Centre was focussed on urgent maintenance taking advantage of the closure. In particular some significant work on the grounds including tree maintenance. We also took the opportunity to completely revamp the County Website in preparation for a new start. Thanks to Henny Cameron, David Curtis, Will Hazell and all involved.

Growth and Development has also been prioritised as it was clear that the 2021 Census would result in reduced numbers but although we recorded a 23.1% decrease based on the 2020 census this was still less than our worst-case financial forecast. As the County Commissioner noted at the time it means that over three-quarters of our membership has been retained, in what is arguably the most challenging operating year that the Scouts have ever known and we are in a strong position to re-build our membership once the opportunity allows. We fully anticipate our young people numbers to 'bounce back' within a year or so, but more significant has been the loss of adult leaders during the year.

Rather than completely close for the duration of Covid-19, the Sir John Lowther Centre re-opened as soon as it could with the support and hard work of everyone involved – staff and volunteers alike. Whilst one of our known risks was realised (being reliant too heavily on one commercial customer) new customers found us and have stayed. With new Covid-19 safety regimes and risk assessments to manage, the processes have got more complex and added costs, but the Centre has not become a drain on resources as initially feared but a focus for local Scouting activities and growth.

The Trustees are as ever grateful to everyone involved for their time and commitment in particular Carole Stephenson; Richard Paragreen; Greg McClean; Kelly Mercer; Lesley Chattaway; Robert Vincent; the Activities Instructors and of course the Lowther's Knights Active Support Unit.

The future

Plans for the Amenities Block at the Sir John Lowther Centre are progressing, planning permission was approved in October 2020 and details are being finalised so fundraising can start when the general economic outlook appears brighter.

A particular focus is stabilising those Scout Groups that have contracted the most over the previous year and progressing countywide initiatives linked to recruiting new adult leaders.

New Scout Active Support Units (SASU) have been formed and funding agreed for a range of activities including paddle sports, climbing and mountain biking which will all support the growth agenda. Plans are also underway for events home and abroad to give us something to look forward to.

Not everything will go back to how it was – meetings on Zoom worked in terms of costs and peoples time and will continue.

I am grateful to everyone involved across the County – volunteers, trustees and staff - for their dedication and commitment to carry on regardless in a changing world, ensuring that as a County we survive and continue to move forward and develop.



Karen Tonks
Chairman of the Trustees
15th July 2021

6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2021, which are set out on pages 15 to 28.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under 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 purpose. 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, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of 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 (2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Act;

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention

Basis of independent examiner's statement

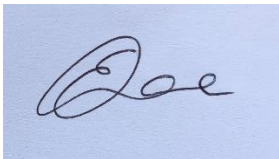
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from you as 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

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.



Emma Hare
Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

7 Principle accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention, and 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

Incoming resources

Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Membership subscriptions are treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

Investment income

Investment income is recognised when receivable.

Grants receivable

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Other income

All other income is recognised on a receivable basis.

Resources expended

Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting and travel costs, as well as the independent examination of the charity's financial statements.

Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- Fixtures and equipment 25%
- Trailers 25%

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

Stocks

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

Value added tax

The charity is registered for VAT in respect of County Centre hire and shop sales only. All other income and expenditure is shown gross in these accounts.

8 Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	Note	£	£	£	£
Incoming Resources					
Voluntary Income	1	129029	-	129029	192457
Investment Income	2	654	-	654	42
Incoming Resources From Charitable Activities	3	1165	-	1165	170679
Total Incoming Resource		130848	-	130848	363178
Resources Expended					
Charitable Activities	4	95078	-	95078	375219
Governance Costs	4	1300	-	1300	550
Total Resources Expended		96378	-	96378	375769
Net Incoming Resources For Year		34470		34470	(12591)
Fund Balance Brought Forward 31/3/19		1018106		1018106	1030697
Fund Balance Carried Forward 31/3/2020		1052576		1052576	1018106

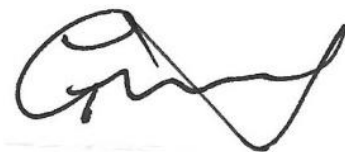
9 Balance Sheet

		2021	2021	2020	2020
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	7		798637		802091
Current Assets					
Stock	10	n/a		n/a	
Debtors	8	12725		20246	
Cash At Bank And In Hand	9	302573		497915	
		315298		518161	
Creditors (Amounts Falling Due Within One Year)	11	61359		302146	
Net Current Assets			253939		216015
			1052576		1018106
Funds					
Unrestricted:					
General	12	800676		976058	
Designated	13	251900		42048	
			1052576		1018106
Restricted	12		-	-	
			1052576		1018106

The financial statements were approved by the Trustees on 15th July 2021



Karen Tonks
Chairman



Glyn Timmins
County Treasurer

10 Notes to the financial statements

1. Voluntary Income

	2021	2020
	£	£
Coronavirus Grant Income	60331	-
Membership Subscriptions	54582	50978
Donations	3532	11530
County Centre Hiring	1998	112100
Sports Field Income	650	1655
Deposits Held From Postponed Bookings	-	2111
Other Income	7936	14383
Accounting Correction (SJLC transfers ⁵)	-	(300)
	129029	192457

2. Investment Income

Investment Income Comprises	2021	2020
	£	£
Bank Interest Receivable	654	42

3. Income Resources From Charitable Activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Duke of Edinburgh Award Scheme	665	-	665	7065
Mountain Activities	-	-	-	265
County Cub Camp	-	-	-	7750
PAW	-	-	-	3884
Backwoods 2019	-	-	-	943
Backwoods 2020	-	-	-	3720
Shooting Course	-	-	-	255
Beaveree 2019	-	-	-	3609
Brownsea Island	-	-	-	50
Firefox	-	-	-	180
World Scout Jamboree 2019	500	-	500	142958
	1165	-	1165	170679

4. Analysis Of Total Resources Expended

	Other Costs	Staff costs (note 5)	Total 2021	Total 2020
	£	£	£	£
Charitable Activities ⁶	70152	24926	95078	375219
Governance Costs (note 18)	1300	-	1300	550
	71452	24926	96378	375769

Charitable Activities - Other	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
County Centre Management (note 5)	24926	-	24926	42824
Total Wages	24926	-	24926	42824
Training and Activity Expenditure	434	-	434	3980
County Centre Premises (note 19)	46270	-	46270	95312
County Office Costs (note 19)	13222	-	13222	36820
Donations	640	-	640	640
Depreciation Of Fixed Assets	3455	-	3455	4606
Sports Field And Pavilion (note 19)	3330	-	3330	6044
Duke of Edinburgh Award Scheme	574	-	574	8351
Mountain Activities	-	-	-	421
County Cub Camp 2020	-	-	-	7750
PAW	-	-	-	3433
Backwoods 2020	500	-	500	3108
Future Leaders Programme	-	-	-	92
Poland 2020	513	-	513	-
Young Leaders Weekend	-	-	-	472
Beaverree 2019	-	-	-	2855
Brownsea Island	60	-	60	-
Firefox	190	-	190	-
Shooting Course	-	-	-	900
World Scout Jamboree 2019	-	-	-	154011
Hillwalking 2020	-	-	-	340
Other County Events	-	-	-	193
Brass Monkey	-	-	-	600
SNAPP	964	-	964	2467
Total (excl. wages)	70152		70152	332395

⁶ Treatment of Payment to The Scout Association: In consultation with the auditors, the role of NCSC with regard to the transfer of monies collected on behalf of TSA from members for the annual subscription to The Scout Association will that of a collection agent only. Therefore, the transfer of these monies will not be shown in the final accounts. The TSA issue an online receipt for the funds transferred to them which is retained for inspection. This note was added post AGM as agreed by the Trustees on 25th October 2021

5. Employees

	2021	2020
	£	£
County Centre Management	13151	23079
County Wages And Salaries	5032	7561
County Development Officer (contribution to salary)	6743	12184
	24926	42824

The number of employees during the year was 6 (2020: 6). Staff consists of a part time County Centre administrator(1), a part time County Centre Supervisor (1), part time County Administrator(1), 3 part time Cleaners (2) and a Centre Maintenance Support person (0). The County Development Officer is employed by the Scout Association. No employee earned £60,000 per annum or more in the current or preceding accounting year.

6. Payments To Trustees And Connected Persons

	2021	2020
	£	£
Expenses Paid Out	2063	13742

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity.

Goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

7. Tangible fixed assets

	Freehold Property	Fixtures And Equipment	Trailers	Total
	£	£	£	£
Cost				
At 1/4/20	788273	117892	3564	909729
Assets Acquired In Year	-	-	-	-
Depreciation As At 1/4/20	-	104074	3564	107638
Depreciation Provided In Year	-	3454	-	3454
Net Book Amount 31/3/21	788273	10364	-	798637
Net Book Amount 31/3/20	788273	13818	-	802091

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.).

8. Debtors

	2021	2020
	£	£
Trade Debtors	9265	6407
Other Debtors And Prepayments	175291	12587
Inventory Asset Account	-	1252
	184556	20246

9. Cash At Bank And In Hand

	2021	2020
	£	£
Northamptonshire County Scout Council		
County General Account	75608	313139
County – Interest Bearing Account	83297	83276
CCLA Deposit Fund	94120	93487
Lowther's Knights SASU		
Current Account	3791	2549
County Centre (SJLC)		
General Business Account	45735	5188
Cash In Hand And Unbanked Cheques	22	275
	302573	497914

10. Stock

	2021	2020
	£	£
Stock (DofE Packs)	n/a	n/a
Stock (Wood Pellets)	n/a	n/a
	n/a	n/a

11. Creditors: Amounts Due Within One Year

	2021	2020
	£	£
Trade Creditors	2086	182470
Deposits Received	1219	-
Deferred Income (membership for next year)	50272	54581
Accruals	5788	66684
VAT	2994	(2589)
SJLC Project - Overspend	-	1000
	61359	302146

12. Funds

Unrestricted Funds						
	Designated Funds	Building Fixed Asset Fund	Equipment Fixed Asset Fund	Other	Restricted Funds	Total
	(see note 13)					
	£	£	£	£	£	£
1st Apr 2020	42048	788273	12463	175322	-	1018106
Incoming Resources	209852	-	-	130848	-	340700
Resources Expended	-	-	-	(96378)	-	(96378)
Designated	-	-	-	-	-	-
Written Back	-	-	(12463)	(197389)	-	(209852)
As At 31st Mar 2021	251900	788273	-	12403	-	1052576

13. Designated Funds (Cost)

Fund	As at 31/3/20	Designated	Utilised	Written back to general fund	At 31st March 2021
Development	20018	19982	-	-	40000
Jamboree	20030	1970	-	-	22000
Scouting Skills For adults	1500	-	-	(1500)	-
Celebration Event	500	-	-	(500)	-
County Adult Training Fund	-	8500	-	-	8500
Opportunity Fund	-	1400	-	-	1400
County Running Costs Fund	-	60000	-	-	60000
SJLC Fund	-	60000	-	-	60000
Long Term Maintenance Fund	-	60000	-	-	60000
Total	42048	211852	-	(2000)	251900

14. Capital commitments

The charity had no capital commitments at 31 March 2021 and 31 March 2020.

15. Contingent liabilities

There were no contingent liabilities at 31 March 2021 and 31 March 2020.

16. Post balance sheet events

The County Centre and scouting activity generally has been affected by the global Corona Virus pandemic. This has resulted in the closure of the County Centre with significant impact on use/hire of the centre and the refund of monies paid as a deposit for scouting activities. Staff at the centre and county have been subject to the Government furlough scheme and subsequently some staff have been made redundant. Face to face scouting activity has been severely restricted post-lockdown and the impact on future membership has yet to be established.

17. Controlling related parties

The Trustees are the charity's controlling related party by virtue of the trust deed.

18. Governance costs - Independent examiner's remuneration

Amounts paid to the charity's independent examiner for the year were as follows:

2020 - £550 2021 - £1300

19. Other Costs

	2021	2020
	£	£
County Centre Premises Costs (note 4)		
Purchases For Resale	1252	2858
Bank Charges	102	157
Business Rates (less abatement)	(471)	5108
Communications	585	795
Printing, Stationery, Postage	256	627
Health Safety And Security	1368	3725
Cleaning And Janitorial	840	5802
Catering (equipment)	4	1611
Staff - Mileage	-	2248
Staff Costs - Other	-	566
Insurance	9519	9151
Laundry	-	3477
Water	(159)	1478
Maintenance	14320	19542
Buildings And Facilities Upgrade	-	11000
Coffee Bar Refurbishment	-	691
Heating And Lighting	5687	16166
Unfound Bills	-	14
Bad Debts Provision	79	-
Activities Expenditure	265	3180
Licences	61	2773
Office Equipment	584	1488
Lowther's Knights	5208	2708
Donation to Lowther's Knights	-	190
Amenity Block	6099	625
Deposits Held Against Cancelled Bookings - Returned	670	(670)
Totals	46270	95312

	2021	2020
	£	£
Sports Field & Pavilion (note 4)		
Rates	(497)	1928
Heat And Light	1322	2608
Water	147	425
Maintenance	2358	1083
Totals	3330	6044

19. Other Costs Continued

	2021	2020
	£	£
County Office Costs (note 4)		
Media	-	274
Printing, Postage, Stationery	20	21
Insurance	1433	859
Bank Charges	79	185
Travelling And Admin Expenses Reimbursed	2063	13743
County Admin Mileage	-	43
County Celebration Events (AGM/St George's Day)	197	4150
Sundries (SJLC transfers) ⁹	355	300
Website	180	304
County Development Costs	5251	1282
Xero Cloud Accounting Fees	237	204
Accountancy	1800	-
Equipment	-	3390
Regional Fund Contribution	-	1500
Executive And Sub-Committee Expenses	210	565
Rebates agreed at F & GP	1397	-
Loan to SJLC (improvement works)	-	10000
Totals	13222	36820

⁹ 2020 - Accounting error (no contra entry in Xero) – corrected in voluntary income – note 10.

BWAISE Project Accounts

In 1995 the Northamptonshire Scouts Bwaise project began which established a link between Northamptonshire Scouts and Outspan School, a small school in the slum area of Kampala called Bwaise. This project continues to the current day.

One of the early initiatives was the 'sponsorship of education' for the pupils who attended Outspan school. The initiative was seized upon locally and a significant number of children have been sponsored by individuals (both connected to Scouts and otherwise) and Scout Groups.

As the school has prospered, directly because of the links created by the Northamptonshire Scouts Bwaise project, Outspan School has developed a nursery section and a linked secondary school at Namulonge outside of Kampala. This development has allowed the sponsorship of students for longer at different linked establishments and onto further/higher education.

Reconciliation

Bank Account Balance at 1st April 2020	£4589.00
Donations received	£ 336.00
Student Sponsorship received	£4482.00
Transfers to Uganda	
Donation from general funds to assist school due to Covid 19 lockdown and lack of income	(£2031.00)
Sponsorship Monies	<u>(£4913.00)</u>
Bank Account Balance at 31st March 2021	<u>£2463.00</u>

Annex 1 – Membership of the County Executive Committee and Sub-Committees

County Executive Committee: 1st December 2020 - 25th September 2021				
Name	Position	Basis	From	To
Karen Tonks	Chair	Ex-Officio	08/09/2016	
Dean Smith	County Commissioner	Ex-Officio	01/09/2016	
Lesley Chattaway	County Secretary	Ex-Officio	28/09/2019	
Glyn Timmins	County Treasurer	Ex-Officio	01/04/2019	
Vacant	Deputy Treasurer	Ex-Officio		
Rebecca Brightwell	County Youth Commissioner	Ex-Officio	13/11/2019	
Mark Mulcahey		Nominated	12/01/2017	
Richard Paragreen		Nominated	01/05/2003	
Henny Cameron		Nominated	08/09/2016	
Anna Swann	Deputy Chair	Nominated	29/09/2018	
Samantha Longhurst		Nominated	01/12/2020	
David McNally		Nominated	28/09/2019	
Fred Harris	District Rep - Nene Valley	Elected	28/09/2019	
John Driver	District Rep - Daventry	Elected	28/09/2018	
Mike O'Connor	District Rep - Grafton	Elected	29/09/2018	
Caroline Jewell	District Rep - Wellingborough	Elected	01/12/2020	
Ian Malcomson	District Rep - Northampton	Elected	28/09/2019	
Tony Filsak	District Rep - Glendon	Elected	10/09/2015	
Alisdair Rolt	Youth Rep	Elected	28/09/2019	
Ben Brooks	Youth Rep	Elected	01/12/2020	
Bob Peden	Deputy County Commissioner	Co-Opted	29/09/2018	
Gillian Dowling	Deputy County Commissioner	Co-Opted	29/09/2018	
Scott Tyrell	Safety in Scouting Co-ordinator	Co-Opted	14/03/2019	
Lee Jones	Deputy County Commissioner	Invited	25/04/2018	
Finance & General Purposes sub-Committee*			From	To
Anna Swann	Chair		29/09/2019	
Judith Hazell			01/10/2017	
John Rudge			01/10/2017	
Samantha Longhurst	Deputy Chair		29/09/2019	
Rebecca Brightwell	County Youth Commissioner		16/06/2021	
Centre Management Committee*			From	To
David McNally			29/09/2018	
Carole Stephenson			01/10/2017	
John Rudge			29/09/2018	
Richard Paragreen			01/10/2017	
Alisdair Rolt			16/07/2020	
Risk Management Committee*			From	To
Henny Cameron			01/03/2017	
County Appointments Advisory Committee*			From	To
Steve Graves	Chair		27/10/2016	
Carole Stephenson	Secretary		27/10/2016	
John Rudge			13/04/2017	
Gillian Dowling			13/07/2017	
Alisdair Rolt			06/11/2019	
Henny Cameron			01/06/2018	
Patrick Richardson			13/04/2017	
Rosemary Verner			11/04/2019	
Amenities Block Project Implementation Team~			From	To
David McNally	Chair		01/04/2019	
Dean Smith			01/04/2019	
Richard Paragreen			01/04/2019	
Greg McClean			01/04/2019	
Samantha Longhurst			01/04/2019	
Amenities Block Fundraising Team~			From	To
David McNally	Chair		01/04/2019	
Dean Smith	(ex-officio)		01/04/2019	
Samantha Longhurst			01/04/2019	
* The County Chairman, County Commissioner and County Treasurer also sit on these committees				
~ These sub-committees report into CMC and F&GP				