



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

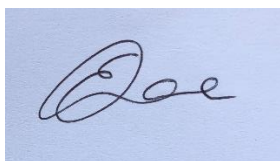
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

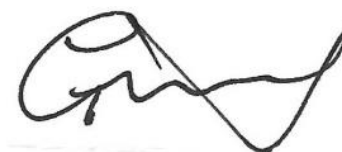
9 Balance Sheet

		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 1 st 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 31 st March 2021	<u>£2463.00</u>

NORTHAMPTONSHIRE SCOUTS BWAISE		Currency GBP		2020/21	
Receipts and Payments Account					
For the period from	01.04.19	to	31.03.20		
Section A		Receipts and Payments			
A1 Receipts	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year
	£	£	£	£	£
Donations Received	336	0	0	336	500
Interest Received	0	0	0	0	0
Not the Bwaise Fellowship (NTBF) Group	0	0	0	0	0
Child Sponsorship Income	0	4,482	0	4,482	4,642
Project Receipts	0	0	0	0	0
Closure of Reserve Account & Transfer of Funds	0	0	0	0	0
<i>Sub-total</i>	336	4,482	0	4,818	5,142
A2 Asset and Investment Sales etc					
<i>Total receipts</i>	336	4,482	0	4,818	5,142
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	0	0	0	0	0
Construction Payments Direct to Outspan Primary School, Uganda	0	0	0	0	0
Child Sponsorship Direct to Outspan Primary School, Uganda	0	4,913	0	4,913	4,673
Donation to assist school due to effect Covid 19		2,031		2,031	0
<i>Sub-total</i>	0	6,944	0	6,944	4,673
A4 Asset and Investment Purchases etc					
<i>Total payments</i>	0	6,944	0	6,944	4,673
<i>Net of receipts (payments)</i>	336	-2,462	0	-2,126	469
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	6,765	-2,176	0	4,589	4,120
<i>Cash funds this year end</i>	7,101	-4,638	0	2,463	4,589
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	7,101	-4,638	0	2,463	4,589
Nat West Deposit Account	0	0	0	0	0
<i>Total cash funds</i>	7,101	-4,638	0	2,463	4,589
<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 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				