



Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2022

Table of Contents

Report of the Trustees	3
1 Legal and Administrative Details	4
2 Structure, Governance and Management	5
3 Objectives	8
4 Financial Review	9
5 Review of the Year	11
6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council	13
7 Principle accounting policies	15
8 Statement of financial activities	17
9 Balance Sheet	18
10 Notes to the financial statements	19
BWAISE Project Accounts	27
Annex 1 – Membership of the County Executive Committee and Sub-Committees	30

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 ~~on~~ 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 Project**Accounts for the Year 2021/2022****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:

15/07/22

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

NORTHAMPTONSHIRE SCOUTS BWAISE		Currency GBP		2021/22	
Receipts and Payments Account					
For the period from	01.04.21	to	31.03.22		
Section A		Receipts and Payments			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year
	£	£	£	£	£
A1 Receipts					
Donations Received	1,100	0	0	1,100	336
Interest Received	0	0	0	0	0
Not the Bwaise Fellowship (NTBF) Group	0	0	0	0	0
Child Sponsorship Income	0	4,012	0	4,012	4,482
Project Receipts	0	0	0	0	0
Closure of Reserve Account & Transfer of Funds	0	0	0	0	0
Sub-total	1,100	4,012	0	5,112	4,818
A2 Asset and Investment Sales etc					
Total receipts	1,100	4,012	0	5,112	4,818
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	31	0	0	31	0
Construction Payments Direct to Outspan Primary School, Uganda	0	0	0	0	0
Child Sponsorship Direct to Outspan Primary School, Uganda	0	5,112	0	5,112	4,913
Donation to assist school due to effect Covid 19		0		0	2,031
Sub-total	31	5,112	0	5,143	6,944
A4 Asset and Investment Purchases etc					
Total payments	31	5,112	0	5,143	6,944
Net of receipts (payments)	1,069	-1,100	0	-31	-2,126
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	7,101	-4,638	0	2,463	4,589
Cash funds this year end	8,170	-5,738	0	2,432	2,463
Section B		Statement of assets and liabilities at the end of the period			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year
	£	£	£	£	£
B1 Cash Funds					
Nat West Bank Current Account	8,170	-5,738	0	2,432	2,463
Nat West Deposit Account	0	0	0	0	0
Total cash funds	8,170	-5,738	0	2,432	2,463
(agree balances with receipts and payments and payments on account)					
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: 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