



Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2023

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Report of the Trustees

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

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

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

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

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

ON BEHALF OF THE TRUSTEES

Anna Swann
Chairman of the Trustees
13th July 2023

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735

Scout Registration Number: 0145

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

President: James Saunders Watson

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

Trustees County Trustee Board
See Annex 2

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

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

Amongst other things all detailed in our Constitution¹

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

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

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

¹ [Northamptonshire County Scout Council Constitution](#)

2 Structure, Governance and Management

Governing Document

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

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

The Trustee Board must also:

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

The Trustee Board must also:

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

Type of governing document

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

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

How the charity is constituted

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

Bankers:**Lloyds Bank plc**

George Row
NORTHAMPTON, NN1 1DJ

CCLA Investment Management Limited

Senator House
85 Queen Street
LONDON, EC2V 6DZ

Shawbrook Bank Limited

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

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

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

Recruitment and appointment of new Trustees

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

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

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

This training was also made available to existing Trustees.

Organisation

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

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

Details of membership are given in Annex 2

Risk Management

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

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

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

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

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

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

³ Risk Management Policy – July 2017

Health and Safety Policy

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

3 Objectives

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun.
- take part in activities indoors and outdoors.
- learn by doing.
- share in spiritual reflection.
- take responsibility and make choices.
- undertake new and challenging activities.
- make and live by their Promise.

Public Benefit

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

Volunteers

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

4 Financial Review

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

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

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

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

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

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

Investment Policy

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

Investment Powers

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

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

Reserves Policy

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

Accounting Arrangements

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

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

Policy for Remuneration of Staff

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

Pension Statement

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

5 Review of the Year

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

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

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

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

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

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

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

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

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

Anna Swann

Chairman of the Trustees

13th July 2023

⁴ See Annex 1

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

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

This report is made solely to the Trustees, as a body, in accordance with the regulations made under Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

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

To state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

7 Principle accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended practice applicable to charities preparing their accounts in accordance with FRS102 "The Financial Reporting Standard in the UK and Republic of Ireland" (FRS102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small company regime.

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

Branches

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

Incoming resources

Voluntary income

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

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

Voluntary help is not included as income.

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

Investment income

Investment income is recognised when receivable.

Grants receivable

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

Other income

All other income is recognised on a receivable basis.

Resources Expended

Classification of expenditure

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

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

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

Fund accounting

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

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

Freehold property

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

Depreciation

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

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

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

Stocks

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

Value added tax

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

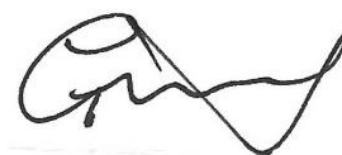
8 Statement of financial activities

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

9 Balance Sheet

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

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



Anna Swann
Chairman

Glyn Timmins
County Treasurer

10 Notes to the financial statements

1. Voluntary Income

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

2. Investment Income

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

3. Income Resources from Charitable Activities

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

⁵ Prepayment of 2023/2024 fees by WSDC

4. Analysis Of Total Resources Expended

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

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

5. Employees

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

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

6. Payments To Trustees and Connected Persons

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

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

7. Tangible fixed assets

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

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

8. Debtors

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

9. Cash At Bank and In Hand

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

10. Creditors: Amounts Due Within One Year

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

11. Funds

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

12. Designated Funds (Cost)

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

13. Capital commitments

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

14. Contingent liabilities

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

15. Post balance sheet events

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

16. Controlling related parties

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

17. Governance costs - Independent examiner's remuneration

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

2023 - £NIL 2022 - £650

18. Other Costs

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

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

18. Other Costs Continued

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

Annex 1 BWAISE Project Accounts

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

This project continues to the current day.

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

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

Northamptonshire Scouts Bwaise Project

Accounts for the Year 2022/2023

Reconciliation

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

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

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the Independent Examiner's Statement

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

Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare accounts which accord with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 26/05/23

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

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

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

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