



Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2024

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Report of the Trustees

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

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

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

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

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

ON BEHALF OF THE TRUSTEES



Anna Swann
Chairman of the Trustees
11th July 2024

1 Legal and Administrative Details

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

President: James Saunders Watson

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

Trustees County Trustee Board
See Annex 2

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

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

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

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

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

¹ Chapter 2

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

2 Structure, Governance and Management

Governing Document

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

The County Trustee Board members must themselves collectively:

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

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

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

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

Type of governing document

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

How the charity is constituted

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

Bankers:

Lloyds Bank plc

George Row
NORTHAMPTON, NN1 1DJ

CCLA Investment Management Limited

Senator House
85 Queen Street
LONDON, EC2V 6DZ

Shawbrook Bank Limited

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

Independent Examiner:

Essendon Accounts & Tax Limited

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

Recruitment and appointment of new Trustees

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

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

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

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

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

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

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

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

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

This training was also made available to existing Trustees.

Organisation

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

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

Details of membership are given in Annex 2

Risk Management

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

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

⁴ Risk Management Policy – July 2017

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

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

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

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

Health and Safety Policy

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

3 Objectives

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

The Scout Method

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

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

Public Benefit

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

Volunteers

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

4 Financial Review

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

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

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

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

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

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

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

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

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

County

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

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

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

Designated Funds

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

Investment Policy

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

Investment Powers

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

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

Accounting Arrangements

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

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

Policy for Remuneration of Staff

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

Pension Statement

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

Glyn Timmins
County Treasurer

5 Review of the Year

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

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

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

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

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

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

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

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

⁵ See Annex 1

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

Anna Swann
Chairman of the Trustees
11th July 2024

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

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

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

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

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

To state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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



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

7 Principle accounting policies

Basis of preparation

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

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

Branches

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

Incoming resources

Voluntary income

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

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

Voluntary help is not included as income.

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

Investment income

Investment income is recognised when receivable.

Grants receivable

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

Other income

All other income is recognised on a receivable basis.

Resources Expended

Classification of expenditure

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

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

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

Fund accounting

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

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

Freehold property

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

Depreciation

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

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

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

Stocks

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

Value added tax

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

8 Statement of financial activities

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

9 Balance Sheet

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

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



Anna Swann
Chairman



Glyn Timmins
County Treasurer

10 Notes to the financial statements

1. Voluntary Income

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

2. Investment Income

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

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

⁷ Prepayment of 2023/2024 fees by WDSC

3. Income Resources from Charitable Activities

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

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

4. Analysis Of Total Resources Expended

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

5. Employees

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

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

6. Payments To Trustees and Connected Persons

	2024	2023
	£	£
Expenses Paid Out	6935	5,404

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

7. Tangible fixed assets

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

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

8. Debtors

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

9. Cash At Bank and In Hand

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

10. Creditors: Amounts Due Within One Year

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

11. Funds

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

12. Designated Funds (Cost)

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

13. Capital commitments

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

14. Contingent liabilities

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

15. Post balance sheet events

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

16. Controlling related parties

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

17. Governance costs - Independent examiner's remuneration

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

2024 - £NIL 2023 - £NIL

18. Other Costs

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

18. Other Costs Continued

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

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

Annex 1 BWAISE Project Accounts

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

This project continues to the current day.

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

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

Northamptonshire Scouts Bwaise Project

Accounts for the Year 2023/2024

Reconciliation

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

NORTHAMPTONSHIRE SCOUTS BWAISE		Currency GBP		2023/24	
Receipts and Payments Account					
For the period from	01.04.23	to	31.03.24		
Section A	Receipts and Payments				
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year
	£	£	£	£	£
A1 Receipts					
Donations Received	1,841	0	0	1,841	1,300
Interest Received	0	0	0	0	0
Not the Bwaise Fellowship (NTBF) Group	0	0	0	0	0
Child Sponsorship Income	0	3,931	0	3,931	4,271
Project Receipts	0	0	0	0	0
Closure of Reserve Account & Transfer of Funds	0	0	0	0	0
<i>Sub-total</i>	1,841	3,931	0	5,772	5,571
A2 Asset and Investment Sales etc					
<i>Total receipts</i>	1,841	3,931	0	5,772	5,571
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	30	0	0	30	60
Construction Payments Direct to Outspan Primary School, Uganda	0	0	0	0	900
Child Sponsorship Direct to Outspan Primary School, Uganda	0	5,056	0	5,056	5,386
Donation to assist school due to effect Covid 19		0		0	0
<i>Sub-total</i>	30	5,056	0	5,086	6,346
A4 Asset and Investment Purchases etc					
<i>Total payments</i>	30	5,056	0	5,086	6,346
<i>Net of receipts (payments)</i>	1,811	-1,125	0	-30	-60
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	9,410	-7,725	0	1,657	2,432
<i>Cash funds this year end</i>	11,221	-8,878	0	2,343	1,657
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	11,221	-8,878	0	2,343	1,657
Nat West Deposit Account	0	0	0	0	0
<i>Total cash funds</i>	11,221	-8,878	0	2,343	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				

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

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the Independent Examiner's Statement

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

Independent Examiner's Statement

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

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

Signed:.....

Date: 3rd June 2024.

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

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

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

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

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

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

