



# **Northamptonshire County Scout Council**

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Registered Charity No. 269735 (England and Wales)

## **Trustees' Report and Financial Statements**

For the year ended 31<sup>st</sup> March 2025

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Table of Contents

Report of the Trustees ..... 3

1 Legal and Administrative Details ..... 4

2 Structure, Governance and Management ..... 5

3 Objectives..... 9

4 Financial Review..... 10

5 Review of the Year ..... 13

6 Independent examiner’s report to the Trustees of Northamptonshire County Scout Council ..... 15

7 Principle accounting policies..... 17

8 Statement of financial activities ..... 19

9 Balance Sheet..... 20

10 Notes to the financial statements ..... 21

Annex 1 Membership of the County Trustee Board and Sub-Committees .....30

## Report of the Trustees

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

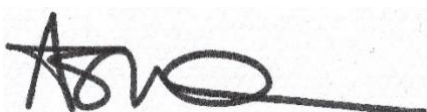
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

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

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

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

ON BEHALF OF THE TRUSTEES



Anna Swann  
Chairman of the Trustees  
3rd September 2025

## 1 Legal and Administrative Details

**Registered Charity Number – England & Wales:** 269735

**Scout Registration Number:** 0145

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

**President:** James Saunders Watson

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

**Trustees** County Trustee Board  
See Annex 1

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

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

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

- well managed.
- carrying out its purposes for the public benefit.
- complying with the charity's governing document and the law.
- managing the charity's resources responsibly.
- compliant with POR and the local charity regulator, including effective management of each of the Key Policies listed in The Scout Association Policy, Organisation and Rules<sup>1</sup>

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

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<sup>1</sup> Chapter 2

## 2 Structure, Governance and Management

### Governing Document

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

The County Trustee Board members must themselves collectively:

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

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

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

### **Type of governing document**

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

### **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.

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

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

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

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

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

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

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

This training was also made available to existing Trustees.

### Organisation

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

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

Details of membership are given in Annex 1

### Risk Management

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

The Risk Management Committee has developed a Risk Management Policy<sup>3</sup> 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.

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<sup>3</sup> Risk Management Policy – July 2017

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

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

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

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

### **Health and Safety Policy**

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



### 3 Objectives

#### The Purpose of Scouting

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

#### The Values of Scouting

As Scouts we are guided by these values:

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

#### The Scout Method

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

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

#### Public Benefit

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

#### Volunteers

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

## 4 Financial Review

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

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

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

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

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

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

### County

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

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

### Designated Funds

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

### Investment Policy

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

### Investment Powers

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

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

### Accounting Arrangements

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

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

### Policy for Remuneration of Staff

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

**Pension Statement**

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

Glyn Timmins

County Treasurer

## 5 Review of the Year

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

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

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

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

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

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

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

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

Anna Swann  
Chairman of the Trustees

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

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

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

### Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

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

To state whether particular matters have come to my attention.

### Basis of independent examiner's statement

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

### Independent examiner's statement

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any

requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



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



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## 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.

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

**9 Balance Sheet**

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

The financial statements were approved by the Trustees on 3<sup>rd</sup> September 2025



**Anna Swann**  
Chairman



**Glyn Timmins**  
County Treasurer

## 10 Notes to the financial statements

### 1. Voluntary Income

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

### 2. Investment Income

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

### 3. Income Resources from Charitable Activities

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

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

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

#### 4. Analysis Of Total Resources Expended

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

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

## 5. Employees

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

## 6.

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

**6. Payments To Trustees and Connected Persons**

	2025	2024
	£	£
Expenses Paid Out	6599	6935

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

**7. Tangible fixed assets**

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

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

**8. Debtors**

	2025	2024
	£	£
<b>Trade Debtors</b>	40746	31124
<b>Other Debtors and Prepayments</b>	(115)	(115)
	40631	31009



**9. Cash At Bank and In Hand**

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

**10. Creditors: Amounts Due Within One Year**

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

**11. Funds**

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

**12. Designated Funds (Cost)**

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

Long Term Maintenance Fund	40000	-	-	-	40000
<b>Total</b>	<b>203825</b>	<b>10170</b>	-	-	<b>213455</b>

**13. Capital commitments**

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

**14. Contingent liabilities**

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

**15. Post balance sheet events**

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

**16. Controlling related parties**

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

**17. Governance costs - Independent examiner's remuneration**

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

2025 - £NIL, 2024 - £NIL

**18. Other Costs**

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

**18. Other Costs Continued**

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

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

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

Name	Position	Basis	From	To
Anna Swann	Chair	Appointed	08/10/2022	
Steve Rolt	County Lead Volunteer	Ex-Officio	01/01/2024	
Lucy Jewell	County Youth Commissioner	Ex-Officio	08/10/2022	
Glyn Timmins	County Treasurer	Appointed	01/04/2019	
Karen Tonks		Appointed	08/10/2022	
Henny Cameron		Appointed	08/09/2016	
Alison Andrews		Appointed	08/10/2022	
Samantha Longhurst		Appointed	01/12/2020	
Gillian Dowling		Appointed	29/09/2018	

**Finance & General Purposes sub-Committee**

	From	To
Samantha Longhurst      Chair	29/09/2019	
Anna Swann	08/10/2022	
Steve Rolt	01/01/2024	
Judith Hazell	01/10/2017	
John Rudge	01/10/2017	
Lee Jones	01/01/2024	
Glyn Timmins	01/04/2019	
Caleb Newman	13/01/2025	

**Centre Management Committee**

	From	To
Dean Smith      Chair	01/01/2024	
Rebecca Andrews	05/05/2023	01/01/2025
Carole Stephenson	01/01/2025	
Richard Paragreen	01/10/2017	
John Hopkins	13/02/2024	
Michele Hunt	13/02/2024	
Anna Swann	08/10/2022	
Steve Rolt	01/01/2024	

**Risk Management Committee**

	From	To
Henny Cameron	01/03/2017	

**Amenities Block Project Implementation Team~**

	From	To
David McNally      Chair	04/01/2019	
Anna Swann	09/01/2023	
Richard Paragreen	01/04/2019	
Ron Hasler		

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