

NORTHUMBERLAND COUNTY SCOUT COUNCIL

England & Wales · Charity number 508681

Details

Other names	NORTHUMBERLAND SCOUTS, NORTHUMBERLAND SCOUTS AND GUIDES
Status	Registered
Legal form	Other
Registered	1979-05-22
Register	View on the Charity Commission register

Contact

Address	39 Horsley Avenue Shiremoor North Tyneside NE27 0UG
Phone	01912514064
Email	info@northumberlandscouts.org.uk
Website	www.northumberlandscouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: SCOUTING EXISTS TO ACTIVELY ENGAGE AND SUPPORT YOUNG PEOPLE IN THEIR PERSONAL DEVELOPMENT, EMPOWERING THEM TO MAKE A POSITIVE CONTRIBUTION TO SOCIETY

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NORTHUMBERLAND
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£146,200	£138,099	-	-
2024-03-31	£495,037	£497,156	-	-
2023-03-31	£84,607	£82,724	-	-
2022-03-31	£76,813	£94,115	-	-
2021-03-31	£112,747	£89,795	-	-

Trustees

Name	Role	Appointed
Dr Helen Paterson	Chair	2024-09-14
ALAN KELLY		2023-09-09
Daniel Thirlaway		2023-09-06
JOYCELYN ISABEL COLLIE		2023-09-09
John Harvey		2023-09-09
Logan Jake O'Hara		2024-10-29
Mark Beckwith		2023-09-09
Norma Pigeon		2023-09-09
Paul Andrew Coulson		2023-09-09
Peter Thorp		2023-09-09
Sean Mulligan		2023-09-09

Accounts

Northumberland County Scout Council

Annual Report & Financial Statements

2024 - 2025



Northumberland

**Do more.
Share more.
Be more.**



Scouts
Northumberland

WELCOME FROM THE CHAIR

We have had an exciting year in Northumberland County continuing to provide fabulous opportunities to your young people.

The move to transform the volunteering experience into Scouting, with a view to encourage more adults involved, happened in December. This has been challenging at times but our members are persevering to get to grips with the new membership system. Thank you for your patience with this.

I was fortunate enough to join some members of the County Senior Leadership team at Summit25, the National Scout conference in Birmingham which was a brilliantly organised event to reflect on the strategy ending in 2025 and discussing challenges and plans for the future.

I had the pleasure of visiting the County Camp Northumbria 25 at the end of May to see our young people enjoying the vast array of activities. Although we had four seasons each day, weatherwise, the wonderful organising team made sure that the young people barely noticed!

In the spring we took over the lease of a new County campsite in Nunnykirk and this is an extremely exciting time. We are working towards creating a wonderful venue for Group, District and County activities providing outside space for adventure for our young people. There are many ideas being discussed so the future of the site looks fabulous!

I would particularly like to thank all our adult volunteers who give time to Scouting, whether as section leaders who turn out every week for our young people, or managers who keep our Groups running safely and within Scouting guidelines or trustees who sit on committees and look after our governance.

Thank you all!

Helen Paterson
County Chairman

County Lead Volunteers Overview

The past 12 months have continued to be a busy and exciting year for Northumberland Scouts as we have continued to support our Districts, Groups, Units and Networks as well as deliver activities, events and training for our members.

In September 2024, two adult members of the County had the privilege of being part of the investiture of our new Chief Scout Dwayne Fields. We look forward to welcoming Dwayne to Northumberland in the future.

During the past year we have also secured the lease on a new County campsite, Nunnykirk to support us with our vision for the county to offer more nights away, an amazing programme and support our adults with a space for learning and training new skills.

In January members of the County team attended the national conference in Birmingham to start to help shape the next national strategy and in March 2025, various members of the County and District teams attended the Northeast regional conference.

I would like to thank the County team for all their help and support during the past 12 months and a special thank you to Rio Groves who stood down as our County Youth Lead in September 2024. Over the past few years, Rio has done a fantastic job as our Youth lead and will be a huge miss to our county team. In Rio's place we welcome Logan O'Hara as County Youth Lead.

A huge thank you to all those other members of the team who stepped down during the year and to those individuals who have taken new roles with the County Team,

Not strictly in this reporting period but, I would like to also say a massive thank you to Kath Tyson, who has stood down as District Lead Volunteer for the City of Newcastle. Kath has been part of the senior Leadership team in Newcastle for the past 20 years and has done an exceptional job in supporting Scouting in Newcastle as well supporting the wider County. Thank you, Kath, for all your hard work and efforts.

Census

Our census was slightly up in January 2025 with a total membership of 7,369 This is an increase of 0.8% on our 2024 census return. Adult recruitment remains a priority for the County, and we are constantly looking at ways to recruit more adult volunteers. Four of our Districts had growth of young people of over 10%.

Delivering an Amazing Programme

We continue to see many Group, District, and County events and activities being delivered and well supported. Our social media channels have been flooded with images of young people enjoying doing what we do best delivering fun and adventure. During the year myself and members of the County Team have had the privilege of attending many activities and events right across the County. In July 2024. We had 23 Explorer Scouts and Network members have

NORTHUMBERLAND COUNTY SCOUT COUNCIL

an amazing experience at KISC Away 2024. Their 2 week trip didn't go 100% to plan, but all the participants had a great time and have lifelong memories. We have also held County Scout camp and a Beaver Scout fun day to name just a few.

We have also seen many young people achieve their Top Awards. It has been a great pleasure to see so many young people presented with their awards and hearing all about their journey to achieving it.

Engaged Learning

We have continued to deliver Adult Training across the County to support learners. As part of the transformation of Scouting, training is changing, and the team have adapted courses etc to support the new model. Huge efforts have also been made to reduce our non-compliance for mandatory training, as well as many first aid courses delivered to support the changes,

Transformation

During the year we have held several transformation meetings, keeping everyone up to date with the changes in Scouting.

Thank You

My sincere thanks to everyone that has supported Scouting across Northumberland over the past 12 months. With out the support and dedication of all our adults, we would not be able to deliver Scouting to the young people of North Tyneside, Newcastle and Northumberland. The next 12 months will continue to see is grow, support new volunteers, and offer more Scouting to more young people and continue to deliver amazing programmes and activities.

Peter Thorp

County Lead Volunteer
Northumberland Scouts

OUR PURPOSE AND METHOD

Northumberland Scouts exists to actively engage and support young people in their personal development, empowering them to make a

Newcastle upon Tyne, North Tyneside, and Northumberland. Two types of service are provided by the County to further the Scout Association's purpose: support to the operation of Scouting in Northumberland and

SKILLS FOR LIFE

Our Plan to prepare better futures 2018-2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

Inclusivity

Youth Shaped

Community Impact

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

OUR VISION AND STRATEGIC OBJECTIVES

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

What we do

As Scouts, we believe in preparing young people with skills for life.

We encourage our young people to do more, learn more and be more.

Each week, we give young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We're talking about teamwork, leadership and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians.

We believe in bringing people together. We celebrate diversity and stand against intolerance, always.

We're a worldwide movement, creating stronger communities and inspiring positive futures.

OUR 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.

#SkillsForLife

NORTHUMBERLAND COUNTY SCOUT COUNCIL

TEAM NORTHUMBERLAND

Leadership Team

County Lead Volunteer

Peter Thorp

Senior Leadership Team Member

Paul Willis

County Youth Lead

Logan O'Hara

Transformation Lead

Stu Bennett

Programme Team Lead

Laura Humphries

Volunteering Development Team Lead

Scott Blackett

Leadership Team Member (Communications)

Victoria Ross

Leadership Team Member (Safety)

Michelle Mobberley

Leadership Team Member (Safeguarding)

Gwyn McKenzie

Administration Manager

Pamela Iley

District Lead Volunteers

Benton Scouts

Kathryn Fuller

Blyth Valley Scouts

Neil Robinson

Castle Morpeth Scouts

Neil Fraser

City of Newcastle Scouts

Ellie Barwick

Hadrian Scouts

Michelle Barber

Mid-Northumberland Scouts

Stephen Hogg

North Northumberland Scouts

Alan Kelly

Tynemouth Scouts

Phil Rowell

Wansbeck Scouts

Clive Rich

Whitley Bay & District Scouts

Michael Munro

Programme Team

Squirrel Scouts

Ann Bond

Beaver Scouts

TBC

Cub Scouts

Fiona Lydall

Scouts

Liz Waterfield

Explorer Scouts

Joanne Clayton

Scout Network

Tim Rodaway

International

Karen Smith

Events

Kathryn Fuller

DofE Sub Team Lead

John Brittain

MAPS Land

Mike Hawkins

MAPS Water

Graham Atkinson

Nights Away Advisor

Neal Armiger

KSA Coordinator

Vix Wallis

Volunteering Development Team

Team (Compliance) Member

Bruce Lenton

Support Team

Team Member (Internal Communications)

Sean Mulligan

Team Member (Property & Equipment)

Simon Miller

Team Member (Digital)

Darren Bailey

GROWTH

People

Northumberland Scouts has seen an increase in overall membership in 2025 by 0.8% across the County (56 members).

Members hip Numbers		2025	2024	2023
Young People	Boys	4013	3982	4127
	Girls	1664	1595	1570
	Self ID	9	14	10
	Prefer not to say	25	47	48
	Sub Total	5711	5638	5755
Adults	Sub Total	1640	1657	1710
Total		7351	7295	7465

Youth Growth

In 2025 we witnessed a 1.3% growth in young people (73 members). We are actively working towards increasing our youth membership.

Sections	2025	2024	2023
Squirrel Scouts	312	250	191
Beaver Scouts	1371	1387	1504
Cub Scouts	1665	1713	1743
Scouts	1541	1552	1608
Explorer Scouts	712	637	591
Scout Network	110	99	118
Total	5711	5638	5755

Adult Recruitment

In 2025 we witnessed a 1% decline in adult members (17 adults) however we have seen an increase of 1.6% in those holding a leadership role. This continues to be a priority for the organisation.

VOLUNTEER EXPERIENCE

Over the past twelve months we have seen significant changes in team structures at Active Support, County and group levels as part of the new national framework. We've seen some roles removed, some renamed and some newly created. We've also seen a shift of responsibilities and remits. These changes can be unsettling and no doubt, like any change, will take time to settle in and become our "business as usual".			
at Active Support	n/a	66	67
County and group	962	947	919
Manager	88	91	93
Support	177	109	146
Governance	413	444	485
Total	1640	1657	1710

PROGRAMME AND TOP AWARDS

The team have strived to deliver a successful programme of activities including climbing, archery, Squirrels taking over Whitehouse Farm, a Liz Million Illustration session for Beavers and Cubs and lots of Scouting skills. We have had young people and adult volunteers help at National events including the announcement of the new Chief Scout and VE day commemorations. In May 2025 we held a successful County camp – Camp Northumbria at Causey Park Farm. It was great to see members from all 6 sections come together for an amazing weekend. As ever all sections have continued to work towards top awards with achievements being celebrated at our top award events in September and March. Our 14-24 Volunteers and Duke of Edinburgh award teams are doing an amazing job supporting the young people to achieve many of the top awards available to the age range. Well done to all and thank you for your continued support of a great programme for the young people of Northumberland County.

Top Awards	2025	2024
Squirrels	134	96
Beavers	280	247
Cubs	298	254
Scouts	144	136

Top Awards for Explorers & Network	2025	2024
Platinum	30	18
Diamond	13	13
DofE Bronze	49	70
DofE Silver	35	48
DofE Gold	27	10
Young Leader Belt	35	27
Scouts of the World	3	2
Coronation Medal of Merit	1	-

Many have been created. We've also seen a shift of responsibilities and remits. These changes can be unsettling and no doubt, like any change, will take time to settle in and become our "business as usual".

NUNNYKIRK CAMPSITE

In April 2025 we successfully agreed the lease of a new County Campsite. The site at Nunnykirk, close to Rothbury in Northumberland, consists of 3 fields covering 15 acres.

The site is ideal for holding a number of District camps with space for onsite activities, as well as a venue for outdoor trainings and one-off activities. We believe it will be a valuable asset to support Groups and Districts across the County and be a valuable resource to support our training and volunteer development activities.

We have great plans for the site moving forwards, including adding toilet blocks, buildings and activity facilities and we're looking forward to welcoming members of Scouting from Northumberland and further afield to Nunnykirk in the coming months and years.



Nunnykirk

Our new County campsite



**YOUTH
WITHOUT
LIMITS**

In the past year, our young people have volunteered

That's the equivalent of
£30,283!



Thank you to all our Explorer Scouts and Scout Network members who have volunteered their time as part of their DofE Awards!

Scouts 
Northumberland

COMMUNITY IMPACT

Northumberland Scouts continues to deliver high quality programmes in a safe environment, enabling young people to learn new skills while having fun. All of our programmes are delivered by adult volunteers who choose to give their time to support young people and their local communities.

Across our County, groups and districts regularly undertake fundraising and community outreach activities as part of their programmes and it is heartening to see the difference our young people and adult volunteers make to local initiatives. Nationally, The Big Help Out continues to encourage groups to focus on activities with a positive effect on local communities.

Over the past year Explorer Scout and Scout Network members in Northumberland Scouts have given 4,732

hours towards voluntary projects, local charities and initiatives as part of their DofE Awards, equivalent to £30,283. Many of our young people aged 14 and above, also volunteer as Young Leaders helping to run weekly programmes of activities within our younger sections. We were delighted to award 35 Young Leader Belts over the past year, in recognition of completion of the Young Leader training scheme.

Over the past year, we have once again joined fellow Scouts from across the UK in taking part in and celebrating national events. We were delighted to have members of Northumberland Scouts attend the concert at Horse Guards in London as part of the celebrations of the 80th Anniversary of VE Day. Across the County, our members also joined with their local communities, attending and hosting events to mark the occasion.



FINANCIAL REVIEW

The Trustees acknowledge and thank the grant making bodies which have supported our activities during the year; please see page 26 for further details.

Details of the County's income and expenditure are reported in the financial statements on pages 20 to 32.

The County's unrestricted income increased by £15,300 compared to the prior year. This was driven by an increase in membership income of £6,133 reflecting higher levels of membership; increase in charitable operations income of £8,773 reflecting more activities being held; and an increase in investment income of £653. These were offset by a decrease in other income of £1,227 which was due to receiving income for renting the HQ for elections in the prior year.

The County's unrestricted expenditure increased by £4,393 compared to the prior year driven by an increase in Staff Costs of £1,815 driven by inflationary pay rises and an increase of Conference Fees of £2,671 reflecting attendance at national events in the year. These were offset by reductions in Scout House costs of £2,408 through careful cost management, reduced IT spend of £932 and reduced spend of £594 across Activities and Award Ceremonies.

Net movement in unrestricted funds (before investment gains or losses) for the year moved from a net loss of £3,620 to a net surplus of £7,287. The net surplus achieved was in line with the County budget.

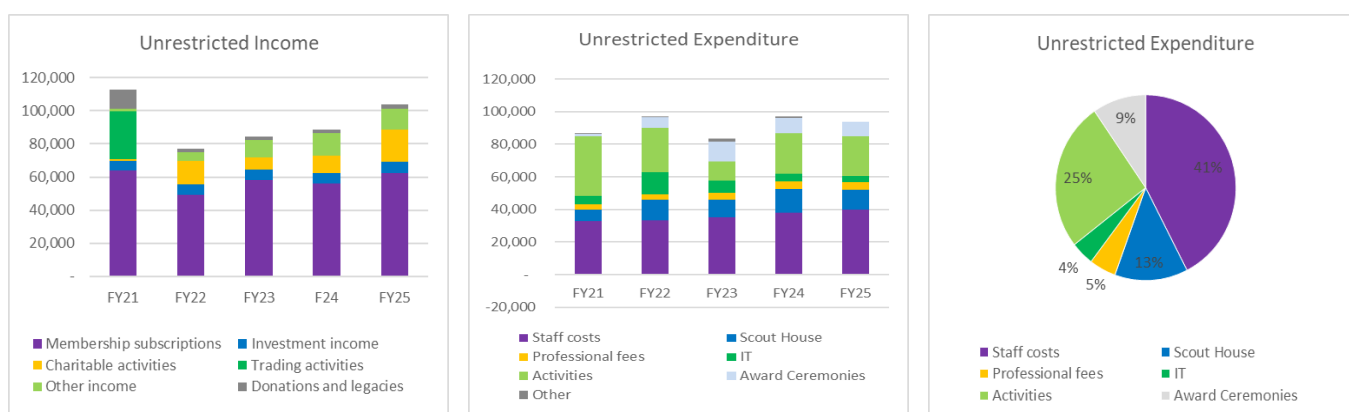
Investment gains were £4,960 (2024: £1,388). This gain in value reflects the overall impact of macroeconomic events on the global economy.

In FY25 the County held one large event (Kandersteg) which involved £42,224 of restricted income and £41,410 of restricted costs giving a net surplus of £814. These events are budgeted to incur small surpluses (contingency) to mitigate risk exposure to the County and at the end of the events any surpluses / deficits are transferred to the County reserves. In FY24 the events and associated surpluses / deficits were as follows: World Scout Jamboree (£2,047 deficit); Camp Together (£4,226 surplus); Explorer Belt (£3,275 deficit); and Iceland (£2,597 surplus).

At 31 March 2025, the general reserve on hand was £385,064 (2024: £372,003); of this £120,010 (2024: £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2025 are £265,054 (2024: £251,993). Of these, 55% are held in investments which can be made available at short notice.

The Trustees have reviewed the level of reserves against the requirements of core expenditure and a surplus of funds of £295,064 has been identified as of 31 March 2025. The Trustees acknowledge that the reserves are in excess of these requirements and the Trustees continue to seek appropriate spending opportunities.

In April 2025 the Trustees have taken on a lease for a new County Campsite at Nunnykirk which will involve both capital and operational expenditure going forward, including operating at a deficit initially. The qualitative benefits and opportunities this campsite brings are expected to be significant for the County - it is a fantastic site and incredibly exciting prospect.



RISK MANAGEMENT

NORTHUMBERLAND COUNTY SCOUT COUNCIL

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied the systems and procedures are in place to mitigate our exposure to the major risks.

Failure to follow Safeguarding Procedures: All adults are trained in Safeguarding procedures. The Scout Association ("TSA") maintains a dedicated team to support and address any issues as a matter of urgency.

Injury to beneficiaries, volunteers, and members: The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Damage to the building, property, and equipment: The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Reduced income: The County is primarily reliant upon membership income in the form of subscriptions and this income is inherently linked to the performance of Groups and Districts within the County. The County holds excess reserves to ensure continuity of activities should there be a major reduction in income.

Unauthorised expenditure: Delegated approval limits are in place and the Treasurer, the Finance Sub-Committee, or the Executive Committee authorise all transactions depending on the nature and amounts involved. The County Treasurer approves all bank payments.

Cash flow risk: The Charity's activities expose it primarily to the financial risks of changes in membership numbers and interest rates.

Credit risk: The Charity's principal financial assets are bank balances and cash, investments and trade and other receivables. The Charity's credit risk is primarily attributable to its receivables and loan debtors. The amount recognised in the statement of financial position are net of allowances for doubtful receivables. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies. Investments held are in investment funds designed for charities and can be released at short term notice.

Liquidity risk: The Charity has excess reserves and net current assets providing sufficient funds for ongoing operations. The Charity generally receives income ahead of the associated expenditure however where this may not be the case, the Charity actively manages any delays between receipts and expenditure to ensure the timing does not present liquidity issues for the Charity, or any shortfall.

RESERVES POLICY

The Trustees consider that general reserves held should represent at least 12 months of core County expenditure, determined to be £90,000; under normal circumstances this allows necessary confidence for the continued financial stability of the County. As of 31 March 2025, the Trustees acknowledge that the reserves are in excess of these requirements and continue to look for suitable projects or resources which would assist in providing Scouting activities in the County.

INVESTMENT POLICY

The Trustees investment policy is reflected in the holdings of units in investment funds designed for charities. The units purchased include both fixed interest and income-producing investments; and represent 55% of the free reserves (see Finance Report).

GOING CONCERN

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity's forecasts and projections, taking account of reasonably possible changes in performance, show that the Charity should be able to meet its day-to-day working capital requirements through its bank accounts and excess reserves (see Reserves Policy note). The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

STRUCTURE, GOVERNANCE & MANAGEMENT

Northumberland County Scout Council (informally known as 'the County' and increasingly as 'Northumberland County Scouts'), is a registered charity in England and Wales (No. 508681).

NORTHUMBERLAND COUNTY SCOUT COUNCIL

The County's 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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association.

The Trustee Board is appointed at the Annual General Meeting of the County Scout Council, in accordance with POR of the Scout Association.

The Trustees who served during the year up to the date of signature of the annual report were:

- Prof Sir Alan Croft (resigned 14 September 2024)
- Helen Paterson (appointed 14 September 2024)
- Mark Beckwith
- Peter Thorp
- Rio Groves (resigned 14 September 2024)
- Alan Kelly
- Sean Mulligan
- Harry James (deceased 13 June 2024)
- Norma Pigeon
- Daniel Thirlaway
- Joycelyn Collie
- Paul Coulson
- Tony Stephenson (resigned 14 September 2024)
- John Harvey
- Fran Iley (resigned 14 September 2024)
- Logan O'Hara (appointed 29 October 2024)

The Trustee Board operates with a couple of sub-committees focusing on specific areas of responsibility. Trustee Board members are encouraged to sit on one or more sub-committees. The following sub-committees operated during the year. The County Chairman, County Lead Volunteer and County Youth Lead Volunteer are ex-officio members of all subcommittees.

- Finance Sub-Committee

TRUSTEES RESPONSIBILITIES STATEMENT

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the 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 estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures that must be 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Statement as to Disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; and
- the trustees, having made enquiries of fellow trustees that they ought to have individually taken, have each taken all the steps that he/she is obliged to make as a trustee in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Approval

This report was approved by the Trustees on 21st August 2025 and signed on their behalf by:

Dr Helen Paterson
County Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTHUMBERLAND COUNTY SCOUT COUNCIL

I report on the financial statements of the charity for the year ended 31 March 2025.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. 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 financial statements under section 145 of the 2011 Act,
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

EJ Hartshorne-Ferguson

Bell Tindle Williamson LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne and Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner

21st August 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME					
Membership subscriptions	2	-	62,276	62,276	56,143
Donations and legacies	3	-	2,988	2,988	2,020
Charitable activities	4	42,224	19,443	61,667	417,031
Investments	5	-	6,699	6,699	6,046
Other income	6	-	12,570	12,570	13,797
TOTAL INCOME		42,224	103,976	146,200	495,037
EXPENDITURE					
Charitable activities	7	41,410	92,910	134,320	493,767
Other	10	-	3,779	3,779	3,389
TOTAL EXPENDITURE		37,890	96,391	138,099	497,156
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)					
		814	7,287	8,101	(2,119)
(Losses)/gains on investment assets	15	-	4,960	4,960	1,388
NET INCOME/(EXPENDITURE)		814	12,247	13,061	(731)
Transfers between funds	20	(814)	814	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		-	13,061	13,061	(731)
<i>Total funds at 1 April 2024</i>		-	372,003	372,003	372,734
TOTAL FUNDS AT 31 MARCH 2025		-	385,064	385,064	372,003

All activities relate to continuing operations.

The notes on pages 23 to 33 form part of these financial statements.

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
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FIXED ASSETS

		120,01	120,01
Tangible assets	13	0	0
		145,60	140,64
Investments	14	5	5
		<u>265,61</u>	<u>260,65</u>
		5	5

CURRENT ASSETS

		55,37	6,666
Debtors	15	0	
		374,68	271,238
Cash at bank		1	
		<u>430,05</u>	<u>277,904</u>
		1	

CREDITORS: < 1 year	16	<u>(310,602)</u>	<u>(166,556)</u>
-------------------------------	----	------------------	------------------

NET CURRENT ASSETS

		<u>119,44</u>	<u>111,34</u>
		9	8

TOTAL ASSETS LESS CURRENT LIABILITIES

		<u>385,064</u>	<u>372,00</u>
			3

FUNDS OF THE CHARITY

	18		
Restricted funds		-	-
Unrestricted funds		385,064	372,00
			3
TOTAL CHARITY FUNDS		<u>385,064</u>	<u>372,00</u>
			3

The financial statements on pages 23 to 33 were approved by the Trustees and authorised for issue on 21st August 2025.

Signed for and on their behalf, by:

Helen Paterson
Chairman

Mark Beckwith
County Treasurer

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Cash flows from operating activities		
Operating surplus for the financial year	8,101	(5,639)
Adjustments for:		
Depreciation of property, plant and equipment	-	-
Profit on disposal of property, plant and equipment	-	-
Decrease/(increase) in trade and other receivables	(48,704)	165,626
Decrease/(increase) in investments	(4,960)	(1,388)
Increase/(decrease) in creditors	144,046	(259,066)
Cash from operations	98,483	(100,466)
Income taxes paid		
Net cash from operating activities	98,483	(100,466)
Cash flows from investing activities		
Proceeds from sale of equipment	-	-
Purchases of property, plant and equipment	-	-
Gains on investments	4,960	1,388
Net cash from investing activities	4,960	1,388
Cash flows from financing activities		
Interest paid		
Net cash used in financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	103,443	(99,078)
Cash and cash equivalents at beginning of year	271,238	370,317
Cash and cash equivalents at end of year	374,681	271,238

The notes on pages 23 to 33 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

1.2 GOING CONCERN

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity meets its day-to-day working capital requirements through its bank accounts and excess reserves (see the Reserves Policy note included within the Trustees Report). The Charity's forecasts and projections, taking account of reasonably possible changes in performance and broader economic conditions, show that the Charity should be able to operate within the level of its current excess funds. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 FUND ACCOUNTING

Unrestricted funds are general funds which are available for use at the Trustees' discretion in furtherance of the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and expenditure for events are accounted for on the accruals basis with the amounts being recognised in the period to which the event relates. For large activities such as World Scout Jamborees and Camp Together, where expenditure is incurred in advance of the activity taking place it is recognised as a prepayment, and where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance). When the event takes place, these balances are released as income and expenditure via the appropriate restricted fund.

1.4 INCOME RECOGNITION

Income is recognised in the Statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. No amounts are included in the financial statements for services donated by volunteers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.4 INCOME RECOGNITION (CONTINUED)

The following specific policies are applied to categories of income:

- Voluntary income including donations, gifts, legacies, and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and that the amount can be measured reliably.
- Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.
- Income for events is recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income for events is recognised using the accruals basis with the amounts being recognised in the period to which the event relates (see Fund Accounting section above). For large activities such as World Scout Jamborees and Camp Together, where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance) and are released to the appropriate fund when the event occurs.

1.5 EXPENDITURE RECOGNITION

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

The following specific policies are applied to particular categories of expenditure:

- Charitable expenditure comprises of those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include an apportionment of the costs, including salaries, of the administration of the County based on the allocation of staff time.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements, including an allocation of the costs of administration of the County.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Individual fixed assets costing more than £500 are capitalised and initially held at cost.

Tangible fixed assets other than freehold property are stated at cost less depreciation. Freehold property is stated at valuation, the valuation being the current market value assuming vacant possession.

Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset Class	Depreciation method and rate
Freehold property	See note above

Fixtures & fittings	33% straight line
Computer equipment	33% straight line

1.7 INVESTMENTS

Fixed asset investments are included at market value at the balance sheet date. Investments are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

1.8 DEBTORS

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

1.9 CASH AND CASH EQUIVALENTS

Cash at bank in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

1.10 CREDITORS

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

1.11 FINANCIAL INSTRUMENTS

The Charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. These basic financial instruments other than investments (see 1.7 above) are initially recognised at transaction value and subsequently measured at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 MEMBERSHIP SUBSCRIPTIONS INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Membership subscriptions	-	62,276	62,276	56,143

3 DONATIONS INCOME

	Restricted Funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
General grants	-	2,988	2,988	2,020

General grants are those received from or via government agencies and charitable trusts, not conditional on delivering specified services, whilst donations are all other voluntary gifts and bequests. The Trustees are grateful for all these grants and donations which provide valuable assistance for scouting in the county.

Sums of £500 each or more were received from:

Handley Charity grant £1,750

TSA Charity (Porter) £1,000

4 CHARITABLE ACTIVITIES INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2025 £
Income from Scouting activities	42,224	19,443	61,667	417,031

Income for 2024 included £406,361 restricted income.

5 INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income - UK investments	6,645	6,645	6,013
Bank and building society interest	54	54	33
	6,699	6,699	6,046

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6 OTHER INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from scouting services	12,570	12,570	13,797

7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITES

	Direct 2025 £	Support 2025 £	Total 2025 £	Total 2024 £
Scouting activities	41,410	4,168	45,578	409,767
County services	48,455	40,287	88,742	84,000
	89,865	44,455	134,320	493,767

8 DIRECT COSTS

	Scouting activities 2025 £	County 2025 £	Total 2025 £	Total 2024 £
World Scout Jamboree	-	-	-	154,562
Camp Together	-	-	-	71,840
Kandersteg	40,407	-	40,407	53,083
Explorer Belt	1,003	-	1,003	-
Iceland	-	-	-	125,375
Activity and training costs	-	18,764	18,764	14,782
Wages and salaries	-	28,591	28,591	27,281
Pension costs	-	1,100	1,100	1,048
	41,410	48,455	89,865	447,970

Basis of allocation

Direct costs are those incurred in providing the activities and services undertaken by the County.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9 SUPPORT COSTS

	Scouting activities	County	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Training	4,168	-	4,168	4,907
Overheads	-	32,370	32,370	33,336
Wages and salaries	-	7,624	7,624	7,275
Pension costs	-	293	293	279
	4,168	40,287	44,455	45,797

Basis of allocation

Where support costs cannot be specifically attributed to the provision of activities or services, they are allocated on the basis of staff time.

10 OTHER COSTS

	Unrestricted funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Governance costs			
Independent examiners fee	1,800	1,800	1,500
AGM Expenses	-	-	-
Wages and salaries	1,906	1,906	1,819
Pension Costs	73	73	70
	3,779	3,779	3,389

11 NET INCOME/EXPENDITURE

	2024	2023
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

During the year, no trustees received any remuneration or benefits in kind (2024: £Nil).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	38,121	36,375
Pension costs	1,466	1,397
	<u>39,587</u>	<u>37,771</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	No.	No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

Eligible employees may participate in the County's 'money-purchase' pension scheme with NEST (set up in October 2016).

13. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024 & 31 March 2025	<u>120,000</u>	<u>13,386</u>	<u>1,354</u>	<u>134,740</u>
Depreciation				
At 1 April 2024 & 31 March 2025	<u>-</u>	<u>13,376</u>	<u>1,354</u>	<u>14,730</u>
Net book value				
At 31 March 2025	<u>120,000</u>	<u>10</u>	<u>-</u>	<u>120,010</u>
At 31 March 2024	<u>120,000</u>	<u>10</u>	<u>-</u>	<u>120,010</u>

The purchase and refurbishment of the building was completed in April 2013 at a total cost of £162,086. The property was valued by ID Jefferson TD BA BSc MRICS, Chartered Surveyor, of Hindmarsh and Partners (who is external to the County) at £120,000 current market value with vacant possession in July 2014 and the Trustees consider that there has been no change in value since that date. The Trustees consider that to reflect the building at valuation rather than at cost reduced by future depreciation charges correctly reflects the purpose of acquiring a property for use as a County Office.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. FIXED ASSET INVESTMENTS

	Total £
Market value	
At 1 April 2024	140,645
Revaluation	4,960
At 31 March 2025	<u>145,065</u>
Historical cost	<u>143,520</u>

Material investments being more than 10% in value of the portfolio.

	Units	Total £
M & G	5,361	81,471
COIF	50,836	64,134
	<u>56,197</u>	<u>145,605</u>

15. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	55,370	6,666
	<u>55,370</u>	<u>6,666</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenditure	4,665	4,117
Monies received in advance	305,937	162,439
	<u>310,602</u>	<u>166,556</u>

Money received in advance includes £192,324 membership income relating to FY25 and £113,613 relating to large events taking place in FY26 (Camp Northumbria and Explorer Belt 2025).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

17. FINANCIAL INSTRUMENTS

	2025	2024
	£	£
Financial assets measured at fair value through income and expenditure	145,605	140,645
Financial assets measured at amortised cost	430,051	277,904
	575,656	418,549
Financial liabilities measured at amortised cost	310,602	166,556

Financial assets measured at fair value through income and expenditure are based upon bid price and comprise unit trusts (see Note 14 above).

Financial assets measured at amortised cost comprise bank balances and sundry debtors of the Charity.
Financial liabilities measured at amortised cost comprise accruals and monies received in advance for the Charity and The Scout Association.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 STATEMENT OF FUNDS

18.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2025

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,461	25	-	-	-	5,486
Designated	5,461	25	-	-	-	5,486
General County	366,542	103,951	(96,689)	814	4,960	379,578
	372,003	103,976	(96,689)	814	4,960	385,064
Restricted funds						
Kandersteg	-	42,224	(40,407)	(1,817)	-	-
Explorer Belt	-	-	(1,003)	1,003	-	-
	-	42,224	(41,410)	(814)	-	-

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	5,461	25	-	-	-	5,486
General funds	366,542	103,951	(96,689)	814	4,960	379,578
	372,003	103,976	(96,689)	814	-	385,064
Restricted funds	-	42,224	(41,410)	(814)	-	-
Total of funds	372,003	146,200	(138,099)	-	4,960	385,064

TRANSFERS

The Trustee Board has a policy that any surplus/(deficits) from large events are transferred/(reimbursed) from the County General funds following completion of the event. All large events are budgeted to make a small surplus, and the County ensures that any grants/fundraising amounts are utilised or returned where necessary.

DESIGNATED FUNDS

The interest on funds loaned by the William Leech Charity has been set aside as a designated fund available for lending.

RESTRICTED FUNDS

The restricted funds are held as cash at bank.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2024

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	20	-	-	-	5,461
Designated	5,441	20	-	-	-	5,461
General County	354,215	88,656	(95,296)	14,579	1,388	366,542
	359,656	88,676	(95,296)	14,579	1,388	372,003
Restricted funds						
World Jamboree	3,340	152,514	(154,562)	(1,293)	-	-
Camp Together	4,617	76,066	(71,840)	(8,843)	-	-
Explorer Belt	581	49,808	(53,083)	2,694	-	-
Iceland	-	127,973	(125,375)	(2,598)	-	-
Mentoring Project	4,540	-	-	(4,540)	-	-
	13,078	406,361	(404,860)	(14,579)	-	-

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	5,441	20	-	-	-	5,461
General funds	354,215	88,656	(92,296)	14,579	1,388	366,542
	359,656	88,676	(92,296)	14,579	1,388	372,003
Restricted funds	13,078	406,361	(404,860)	(14,579)	-	-
Total of funds	372,734	495,037	(497,156)	-	1,388	372,003

REGISTERED CHARITY NUMBER

508681

PRESIDENT

Prof Sir Alan Craft

VICE PRESIDENTS

John Carr-Ellison

Don Charlton MBE

Her Grace the Duchess of
Northumberland

Lucy Winskell OBE LL

CHAIR

Dr Helen Paterson

ADVISORS

BANKERS

Barclays Bank Plc

Newcastle City Branch

Leicester

LE87 2BB

INDEPENDENT EXAMINER

Emma Hartshorne-Ferguson BA, FCA

Bell Tindle Williamson LLP

63 Saville Street

North Shields

Tyne and Wear

NE30 1AY

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Northumberland Scouts

Charity number: 508681 (England
and Wales)

Registered address: 39 Horsley
Avenue, Shiremoor, North Tyneside,
NE27 0UG

Contact us:

info@northumberlandscouts.org.uk

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Scouts
Northumberland

Accounts



Annual Review 2023-24



'Another great year of adventure'

**Do more.
Share more.
Be More.**



Scouts
Northumberland

WELCOME FROM THE CHAIR

This last year has seen Northumberland Scouts continuing to recover from COVID and we are now once more thriving and providing wonderful opportunities for young people to enjoy Scouting. Our newest members are our Squirrels and it was good to see them taking part in Chief Scouts awards presentations, proudly wearing their red uniform shirts.

We are in the middle of a major national change in how Scouting is organised and governed and although there are a lot of title changes e.g. County Commissioner becomes County Lead Volunteer, I am sure Scouting will continue to be an enjoyable part of life for young people and our adult volunteers.

I would particularly like to thank all our adult volunteers who give so much time to our wonderful organisation Sir Nigel Sherlock who has devoted almost his whole life to Scouting from joining Cubs in 1948, working behind the scenes on many gang shows, holding many Scouting roles including County President and Vice President, is retiring at this year's AGM. We are grateful to the enormous support which he has given Northumberland scouting over so many years and we wish him well in his "retirement"

Our finances are in a good state, and we are grateful to Mark Beckwith for keeping these in order.

In the summer of 2023, our Scouts were on four separate international trips including the world jamboree in Seoul, South Korea. This event was not what had been expected largely due to terrible weather and a poor choice of camp site. There was much national publicity and the event terminated early. Our contingent was enormously resilient and were complimented on their fortitude. On their arrival back at Newcastle airport they were greeted by anxious parents who were delighted to see their safe return. We are enormously grateful to our wonderful County Contingent Leader, Liz Waterfield, and her team Ellie Cairns, Dave Meddings & Rod Caisley.

Alan Craft

County Chairman and President



A YEAR OF ACHIEVEMENT

During the reporting period, we have continued to support our 10 Districts and 96 Groups to offer amazing Scouting. During the year we have continued to build the County team, and we have welcomed new members to the team to support our programme and activities. We have now introduced the new national model for County structures and have a Programme Lead (Laura Humphries), Volunteer Lead (Scott Blackett) and Support Lead (role currently vacant), along with our Safety Advisor (Michelle Mobberley). Paul Willis, Rio Groves and Stu Bennett continue to be part of the County senior leadership team,

Census

Our annual census was down in January 2024 with a total membership of 7,295. This is a decrease of 2.3% on our 2023 census. Our membership is 1,030 lower than pre-covid19 (Jan 2020). Beaver Scouts decreased by 7.8% across the County and Explorer Scouts increased by 7.8%. The number of adults in the County decreased by 3.1% to 1,657. We are currently investigating why Beaver Scout numbers have decreased to implement measures to reverse this going forward.

Adult recruitment remains a priority for the County. The average number of adults per section across the County is 2.6. We also have a shortage of Group Scout Leaders and Trustee Board members. The County Trustee Board is continuing to look at ways we can support adult recruitment.

Delivering an Amazing Programme

We continue to see many Group, District, and County events and activities being delivered and well-supported. During the year members of the County Team have had the privilege of attending many activities and events right across the County. The team have developed a county programme including activities and challenges for all our members. As part of our programme we delivered in May 2023, our Camp Together for over 1,400 participants.

Engaged Learning

We have continued to deliver Adult Training across the County and during the year; 136 Wood badges have been awarded and 228 other roles have completed their training. Huge efforts have also been made to reduce our non-compliance with mandatory training. During the year, our non-compliance has been below 1% for safety and safeguarding.

Transformation

During the year we have held several transformation meetings, keeping everyone up to date with the changes in Scouting. All of the proposed changes will help us to recruit and retain adult volunteers.

International Trips

During last summer we had groups attend camps in the UK, as well as in Spain and France. The County had 3 international trips with young people attending the Explorer Belt in Italy, the World Scout Jamboree in South Korea and a trip to Iceland. A huge thank you to all the adults who put so much time and effort into making these trips such a great experience.

Thank You

My sincere thanks to everyone who has supported Scouting across Northumberland over the past 12 months. Without the support and dedication of 1,657 adults, we would not be able to deliver Scouting to our 5,648 youth members across 96 Groups and 30 Units. My particular thanks to the County Senior Leadership team for all their support and hard work. I would also like to thank Prof Sir Alan and the Trustee board and the hard work of our County office staff, Pamela and Adam.

The next 12 months will continue to see growth, support new volunteers, offer more Scouting to more young people and continue to deliver amazing programmes and activities.

Peter Thorp

County Lead Volunteer

OUR PURPOSE AND METHOD

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

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 challenging activities
- Make and live by their promise

Scouting is open to all young people between the ages of 4 and 25 years irrespective of class, ethnic origin, nationality (or statelessness) race, gender, marital or sexual status, mental or physical ability, or political or religious belief. Full membership is restricted to young people who will take the Scout Promise.

The Trustees must report on our public benefit in this Annual Report. We have assessed our aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national, and international communities. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship and community development.

The Scout County of Northumberland covers and operates across the local authority areas of Newcastle upon Tyne, North Tyneside, and Northumberland. Two types of service are provided by the County to further the Scout Association's purpose: support to the operation of Scouting in Northumberland and provision of activities for young people.

A programme of activities, run by County volunteers, that furthers our purpose and method and complements those offered by Scout Groups and Districts is provided for members of the Association for each of the sections: Squirrels 4-6 years, Beaver Scouts, 6-8 years; Cub Scouts 8-10 years; Scouts, 10-14 years; Explorer Scouts, 14-18 years; and Network Scouts, 18-25 years. These activities are open to all young members in the County via their Scout Groups and Districts. Some activities are restricted in participant numbers by their nature, in which case places are taken on a first come first served basis or by selection. Any selection process adheres to the Association's diversity policy and will consider any requirements of the activity. Activities are normally financed by a range of charges, together with fundraising for larger-scale activities. Should a young person not be able to pay 100% of the activity costs this would not be a bar to participation.

The County provides support to Districts and Groups operated by volunteer leaders and supporters across Northumberland. A team of volunteer Commissioners, Advisors and Skills instructors provides support to Districts and Groups in the delivery of their Scouting, which is achieved through meetings, visits and one-to-one assistance.

The County operates a programme of training for leaders and volunteers to equip them with the correct skills for their role.

Assistance is provided with the development of Scouting; administrative and communication support is provided to help the operation of Districts and Groups. These services are free at the point of access having been financed by a mix of membership fees, fundraising and donations.

OUR 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.

Skills for Life

Our Plan to prepare better futures 2018-2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

Inclusivity

Youth Shaped

Community Impact

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

OUR VISION AND STRATEGIC OBJECTIVES

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our values

We act with care, respect, integrity, and cooperation, exploring our own and others' beliefs.

The six programmes of work that will help us to deliver this strategy are:

People: More, well-trained, better supported, and motivated adult volunteers and young people, from diverse backgrounds.

Programme: A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.

Perception: Scouts are clearly understood, more visible, trusted, respected, and widely seen as playing a key role in today's society.

Digital: Embedding our digital principles and transforming the Scouts experience with better digital tools.

Early Years: Provide more young people with skills for life through a new section for four- and five-year-olds.

Equity, Diversity, and Inclusion: Changing the way we think and do things so that we can become a movement that gives everyone what they need to thrive.

As Scouts, we believe in preparing young people with skills for life.

We encourage our young people to do more, learn more and be more.

Each week, we give young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We're talking about teamwork, leadership and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians.

We believe in bringing people together. We celebrate diversity and stand against intolerance, always.

We're a worldwide movement, creating stronger communities and inspiring positive futures.

#SkillsForLife

GROWTH

People

After years of sustained growth, Northumberland Scouts had a decline in overall membership in 2024 by 2.3% across the County (c170members). This continues the decline seen during the pandemic.

While we have seen some recovery since covid-19, highlighting the continuing demand for Scouting in the local communities, we recognise our numbers have not fully returned to pre-pandemic levels. This is partly due to having insufficient adult volunteers in leadership roles, something we are actively looking to address.

Membership Numbers		2024	2023	2022
Young People	Boys	3982	4127	4254
	Girls	1595	1570	1449
	Self ID	14	10	8
	Prefer not to say	47	48	5
	Sub Total	5638	5755	5716
Adults	Sub Total	1657	1710	1667
Total		7295	7465	7386

Youth Growth

In 2024 we witnessed a 2% decline in young people (117 members) however we are actively working towards increasing our youth membership.

Sections	2024	2023	2022
Squirrel Scouts	250	191	63
Beaver Scouts	1387	1504	1448
Cub Scouts	1713	1743	1782
Scouts	1552	1608	1720
Explorer Scouts	637	591	598
Scout Network	99	118	105
Total	5638	5755	5716

Adult Recruitment

In 2024 we witnessed a 3.1% decline in adult members (53 adults) however we have seen an increase of 3% in those holding a leadership role. This continues to be a priority for the organisation.

Adults	2024	2023	2022
Active Support	66	67	67
Leadership Manager	947	919	883
Support	91	93	96
Governance	109	146	131
	444	485	490
Total	1657	1710	1667

YOUTH SHAPED

Youth Led

We'd like every young person to shape their own Scouts experience and get the skills they need to be great leaders. For this to happen, we must create opportunities for young people to use their voices. When young people shape Scouts, they improve our movement and become more likely to achieve their top awards.

Everything we do, and every decision we make, is shaped by our Youth Commissioner and the young people within Northumberland Scouts to ensure that we are not only a youth-focused organisation but also a youth-led organisation.

The County Youth Team have made considerable progress, ensuring that we listen to the input and feedback of our youth members when planning and running county-led activities, events, and competitions.

Programme

The team have continued to deliver a successful programme of activities (e.g., climbing, archery, top awards, etc.). The summer of 2023 saw three successful international events the World Scout Jamboree (South Korea), Explorer Belt (Italy), a County trip to Iceland and Camp Together in the UK.

Our Explorer Scout Leaders, District Explorer Scout Commissioners and Duke of Edinburgh Award team are doing an amazing job in supporting the efforts of so many D of E participants, resulting in some phenomenal achievements. Well done and many thanks to everyone involved.

Top Awards	2024	2023
Squirrels	96	42
Beavers	247	292
Cubs	254	286
Scouts	136	130

Top Awards for Explorers & Network	2024
Platinum	18
Diamond	13
DofE Bronze	70
DofE Silver	48
DofE Gold	10
Young Leader Belt	27
King Scout Award	8
Scouts of the World	2

INCLUSIVITY

Ever since Scouts began, we've brought young people together from different backgrounds to enjoy adventurous experiences, learn new skills, and have fun.

More recently, we've made brilliant leaps forward to make our movement more inclusive. We've made sure our LGBTQ+ young people and volunteers can be themselves, our Race Equity project is gathering momentum, and we're starting Scouts in areas we weren't serving before.

While we're proud of what we've achieved so far, there's more we want to do to make our movement as inclusive as possible. We're not stopping until every young person can join, enjoy themselves and thrive in Scouts.

Northumberland Scouts have been working hard to drive equality, diversity, and inclusivity. We have continued to develop our training programme and have been actively engaging with volunteers, communicating the availability of resources (financial and non-financial) to support Scouting in Northumberland for all.

Together with District and Group teams, we have refocused our funding support to make Scouting more affordable for those members in disadvantaged areas and for those members who require short- or long-term financial support to take a fully active part in Scouting.

<https://www.scouts.org.uk/volunteers/inclusion-and-diversity/>

Training

The County training team have continued to work incredibly hard throughout the year, utilising some virtual, and face-to-face training sessions, and developing our digital training resources. Training modules have been delivered in our Districts of Hadrian and North Northumberland which have been welcomed with learners in those Districts.

The team have continued to focus on compliance, ensuring keeping young people safe remains at the heart of what we do.

Three pillars of work

To reach our goals, we'll change how we deliver Scouts. Our three pillars of work – programme, people, and perception – are a plan of action to support members and extend our reach, so we impact the lives of more young people across the UK.

Perception



People



Programme



TEAM NORTHUMBERLAND Leadership Team

County Lead Volunteer

Peter Thorp

Senior Leadership Team Member

Paul Willis

County Youth Lead

Rio Groves

Transformation Lead

Stu Bennett

Leadership Team Member (Safety)

Michelle Mobberley

Leadership Team Member (Safeguarding)

TBC

Programme Team Lead

Laura Humphries

Volunteering Development Team Lead

Scott Blackett

Support Team Lead

TBC

District Lead Volunteers Benton Scouts

Kathryn Fuller

Blyth Valley Scouts

Neil Robinson

Castle Morpeth Scouts

Neil Fraser

City of Newcastle Scouts

Kath Tyson

Hadrian Scouts

Michelle Barber

Mid-Northumberland Scouts

Stephen Hogg

North Northumberland Scouts

Alan Kelly

Tynemouth Scouts

Phil Rowell

Wansbeck Scouts

Clive Rich

Whitley Bay & District Scouts

Michael Munro

Programme Team

Squirrel Scouts

Ann Bond

Beaver Scouts

TBC

Cub Scouts

Laura Humphries

Scouts

Liz Waterfield

Explorer Scouts

Joanne Clayton

Scout Network

Tim Rodaway

International

Karen Smith

Events

Kathryn Fuller

DofE Sub Team Lead

John Brittain

MAPS Land

Mike Hawkins

MAPS Water

Graham Atkinson

Nights Away Advisor

Neal Armiger

KSA Coordinator

Vix Wallis

Volunteering Development Team

Learning Team Lead

Scott Blackett

Team Member (Compliance)

Bruce Lenton

Awards and Recognition Team Lead

TBC

Team Member (Resolutions)

TBC

Team Member (Growth & Development)

TBC

Support Team

Team Member (Internal Communications)

Sean Mulligan

Team Member (External Communications)

TBC

Team Member (Community Engagement)

TBC

Team Member (Property & Equipment)

Simon Miller

Heritage Sub Team

Michael Taylor

Inclusion Team

TBC

Digital Team

TBC

Administration Manager

Pamela Iley

Northumberland Scouts

Young People Top Awards



Chief Scout Acorn
Award
96



Bronze Duke of
Edinburgh Award
70



Chief Scout Bronze
Award
247



Silver Duke of
Edinburgh Award
48



Chief Scout Silver
Award
254



Gold Duke of
Edinburgh Award
10



Chief Scout Gold
Award
136



Chief Scout Platinum
Award
18



Young Leaders
Belt
27



Chief Scout Diamond
Award
13



Kings Scout
Award
8

REVIEW OF FINANCIAL RESULTS

The Trustees acknowledge and thank the grant-making bodies which have supported our activities during the year; please see page 22 for further details.

Details of the County's income and expenditure are reported in the financial statements on pages 17 to 29.

The County's unrestricted income increased by £4,069 compared to the prior year. This was driven by an increase in charitable activities income of £3,391 and an increase in other income of £3,142. These were offset by a decrease in membership income of £2,283; a decrease in investment income of £77; and a decrease in donations and legacies income of £104.

The County's unrestricted expenditure increased by £9,572 compared to the prior year driven by an increase in charitable activities spending of £9,413 reflecting the increased number of County activities delivered in FY24. In addition, there was an increase of £6,802 in staff costs and scout house costs driven by inflationary price increases, offset by a decrease of £6,861 across IT, award ceremony and other costs.

Net movement in unrestricted funds (before investment gains or losses) for the year moved from a net surplus of £1,883 to a net loss of £3,620. This is driven by decreased membership income, increased subsidising of County activities and inflationary cost increases. The net deficit achieved was in line with the County budget albeit we had hoped to achieve membership growth offset by higher levels of activity investment.

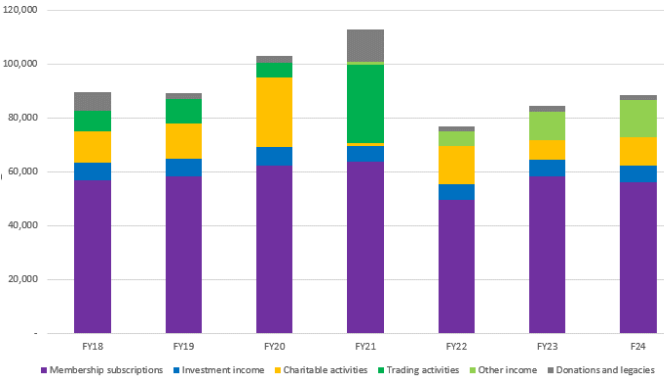
Investment gains were £1,388 (2022: £9,008 loss). This gain in value reflects the overall impact of macroeconomic events on the global economy.

In FY24 the County held several large events which involved £406,361 of restricted income and £404,860 of restricted costs giving a net surplus of £1,501. These events are budgeted to incur small surpluses (contingency) to mitigate risk exposure to the County and at the end of the events, any surpluses/deficits are transferred to the County reserves. In FY24 the events and associated surpluses/deficits were as follows: World Scout Jamboree (£2,047 deficit); Camp Together (£4,226 surplus); Explorer Belt (£3,275 deficit); and Iceland (£2,597 surplus).

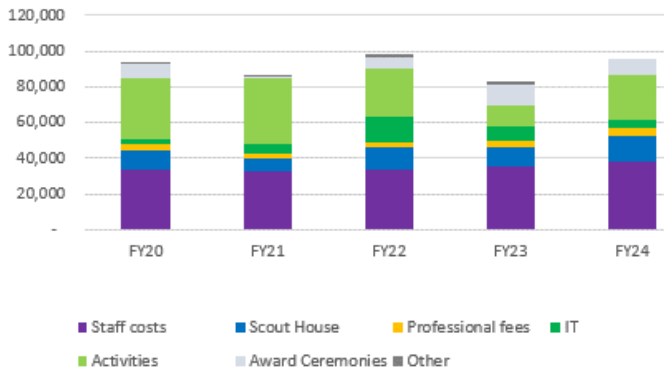
On 31 March 2024, the general reserve on hand was £366,542 (2023: £354,215); of this, £120,010 (2023: £120,010) is held as a fixed asset for the County's use. The free reserves on 31 March 2024 are £246,532 (2023: £234,205). Of these, 58% are held in investments which can be made available at short notice.

The Trustees have reviewed the level of reserves against the requirements of core expenditure and a surplus of funds of £153,012 has been identified as of 31 March 2024. The Trustees acknowledge that the reserves are in excess of these requirements and the Trustees

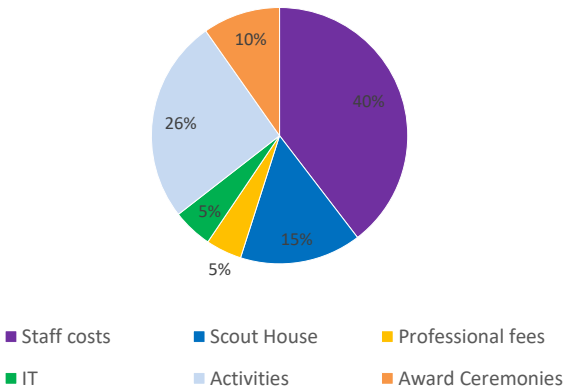
Unrestricted Income



Unrestricted Expenditure



Unrestricted Expenditure



INVESTMENT POLICY

The Trustee's investment policy is reflected in the holdings of units in investment funds designed for charities. The units purchased include both fixed-interest and income-producing investments and represent 58% of the free reserves (see Finance Report).

RESERVES POLICY

The Trustees consider that general reserves held should represent at least 12 months of core County expenditure, determined to be £90,000; under normal circumstances, this allows necessary confidence for the continued financial stability of the County. As of 31 March 2024, the Trustees acknowledge that the reserves are more than these requirements and continue to look for suitable projects or resources which would assist in providing Scouting activities in the County.

SERIOUS MATTERS OR INCIDENTS

The Trustees confirm there were no serious incidents or matters to advise to the Charity Commission during the year.

GOING CONCERN

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity's forecasts and projections, taking account of reasonably possible changes in performance, show that the Charity should be able to meet its day-to-day working capital requirements through its bank accounts and excess reserves (see Reserves Policy note). The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operations and finances of the charity and are satisfied the systems and procedures are in place to mitigate our exposure to the major risks.

Failure to follow Safeguarding Procedures: All adults are trained in Safeguarding procedures. The Scout Association ("TSA") maintains a dedicated team to support and address any issues as a matter of urgency.

Injury to beneficiaries, volunteers, and members: The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Damage to the building, property, and equipment: The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Reduced income: The County is primarily reliant upon membership income in the form of subscriptions and this income is inherently linked to the performance of Groups and Districts within the County. The County holds excess reserves to ensure continuity of activities should there be a major reduction in income.

Unauthorised expenditure: Delegated approval limits are in place and the Treasurer, the Finance Sub-Committee, or the Executive Committee authorise all transactions depending on the nature and amounts involved. The County Treasurer approves all bank payments.

Cash flow risk: The Charity's activities expose it primarily to the financial risks of changes in membership numbers and interest rates.

Credit risk: The Charity's principal financial assets are bank balances and cash, investments and trade and other receivables. The Charity's credit risk is primarily attributable to its receivables and loan debtors. The amount recognised in the statement of financial position are net of allowances for doubtful receivables. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies. Investments held are in investment funds designed for charities and can be released at short term notice.

Liquidity risk: The Charity has excess reserves and net current assets providing sufficient funds for ongoing operations. The Charity generally receives income ahead of the associated expenditure however where this may not be the case, the Charity actively manages any delays between receipts and expenditure to ensure the timing does not present liquidity issues for the Charity, or any shortfall.

CONSTITUTION

Northumberland County Scout Council (informally known as 'the County' and increasingly as 'Northumberland County Scouts'), is a registered charity in England and Wales (No. 508681).

The County's 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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association.

TRUSTEE BOARD & TRUSTEES

The Trustee Board is appointed at the Annual General Meeting of the County Scout Council. The Trustee Board are the Trustees of the charity and take the responsibilities of supporting and managing Scouting with the following key responsibilities:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Provide insurance for people, property, and equipment.
- Provide sufficient resources for Scouting to operate.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- The opening, closure and amalgamation of Districts, Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee.

SUBCOMMITTEES

The Trustee Board operates with a couple of sub-committees focusing on specific areas of responsibility. Trustee Board members are encouraged to sit on one or more sub-committees. The following sub-committees operated during the year. The County Chairman, County Lead Volunteer and County Youth Lead Volunteer are ex-officio members of all subcommittees.

- Appointments Advisory Sub-Committee (a)
- Finance Sub-Committee (b)

TRUSTEE BOARD 2023/2024	Appointment Method	Membership of Sub Committee	Attendance as % of possible *
EX OFFICIO:			
Prof Sir Alan Craft (Chairman)	1		75
Mark Beckwith (Treasurer)	4	b	75
Peter Thorp (County Commissioner)	3		100
Rio Groves (Youth Commissioner)	3		75
ELECTED:			
Alan Kelly	4		100
Sean Mulligan	4		75
Harry James	4		25
Norma Pigeon	4		100
Daniel Thirlaway	4	b	75
NOMINATED:			
Joycelyn Collie	1	b	100
Paul Coulson	1	a	100
Tony Stephenson	1		75
John Harvey	1	b	100
Fran Iley	1		75
CO-OPTED			
Helen Paterson	5		75

APPOINTMENT METHOD:	
1	Nominated by County Commissioner and confirmed by County Scout Council at the AGM.
2	Elected by County Scout Council at AGM.
3	Appointed in accordance with Scout Association rules.
4	Elected from the County Scout Council by the County Scout Council at the AGM. Elected members serve for an initial term of three years and may stand for election for a further term.
5	Co-opted by the County Executive Committee.

TRUSTEES RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

The Trustees also responsible for making sure the financial statements give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources for the year. In preparing these financial statements, Trustees must:

- select suitable accounting policies and then apply them consistently
- make judgments and 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.

Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and that enable them to make sure that the financial statements comply with any applicable charity laws and, in particular, the Charities Act 2011. Trustees are also responsible for safeguarding the assets of the charity, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on The Northumberland County Scouts website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements. The maintenance and integrity of the County's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained there.

Trustees believe that the system of internal controls has been adequate to provide reassurance against material misstatement or loss.

This report was approved by the Trustees on 28th August 2024 and signed on their behalf by:

Professor Sir Alan Craft
County Chairman & President

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTHUMBERLAND COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Northumberland County Scout Council for the year ended 31 March 2024, which are set out on pages 17 to 29.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales

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 financial statements do not accord with those records; or
- (3) the financial statements 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 to enable a proper understanding of the accounts to be reached.

John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne

13.09.2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Note				
INCOME					
Membership subscriptions	2	-	56,143	56,143	58,426
Donations and legacies	3	-	2,020	2,020	2,124
Charitable activities	4	406,361	10,670	417,031	7,279
Investments	5	-	6,046	6,046	6,123
Other income	6	-	13,797	13,797	10,655
TOTAL INCOME		406,361	88,676	495,037	84,607
EXPENDITURE					
Charitable activities	7	404,860	88,907	493,767	79,467
Other	10	-	3,389	3,389	3,257
TOTAL EXPENDITURE		404,860	92,296	497,156	82,724
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)					
		1,501	(3,620)	(2,119)	1,883
(Losses)/gains on investment assets	14	-	1,388	1,388	(9,008)
NET INCOME/(EXPENDITURE)		1,501	(2,232)	(731)	(7,125)
Transfers between funds	18	(14,579)	14,579	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(13,078)	12,347	(731)	(7,125)
Total funds at 1 April 2023		13,078	359,656	372,734	379,859
TOTAL FUNDS AT 31 MARCH 2024		-	372,003	372,003	372,734

All activities relate to continuing operations.

The notes on pages 15 to 27 form part of these financial statements.

BALANCE SHEET AT 31 MARCH 2024

	Note	£	2024 £	£	2024 £
FIXED ASSETS					
Tangible assets	13		120,010		120,010
Investments	14		140,645		139,257
			<u>260,655</u>		<u>259,267</u>
CURRENT ASSETS					
Debtors	15	6,666		168,772	
Cash at bank		271,238		370,317	
		<u>277,904</u>		<u>539,089</u>	
CREDITORS: < 1 year	16	<u>(166,556)</u>		<u>(425,622)</u>	
NET CURRENT ASSETS			<u>111,348</u>		<u>113,467</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>372,003</u>		<u>372,734</u>
FUNDS OF THE CHARITY					
Restricted funds	18		-		13,078
Unrestricted funds			372,003		359,656
TOTAL CHARITY FUNDS			<u>372,003</u>		<u>372,734</u>

The financial statements on pages 17 to 29 were approved by the Trustees and authorised for issue on 28th August 2024

Signed for and on their behalf, by:

Prof Sir Alan Craft
Chairman

Mark Beckwith
County Treasurer

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (effective January 2019), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Northumberland County Scout Council constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

1.2 GOING CONCERN

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity meets its day-to-day working capital requirements through its bank accounts and excess reserves (see the Reserves Policy note included within the Trustees Report). The Charity's forecasts and projections, taking account of reasonably possible changes in performance and broader economic conditions, show that the Charity should be able to operate within the level of its current excess funds. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 FUND ACCOUNTING

Unrestricted funds are general funds which are available for use at the Trustees' discretion in furtherance of the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and expenditure for events are accounted for on the accruals basis with the amounts being recognised in the period to which the event relates. For large activities such as World Scout Jamborees and Camp Together, where expenditure is incurred in advance of the activity taking place it is recognised as a prepayment, and where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance). When the event takes place, these balances are released as income and expenditure via the appropriate restricted fund.

1.4 INCOME RECOGNITION

Income is recognised in the Statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. No amounts are included in the financial statements for services donated by volunteers.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1.4 INCOME RECOGNITION (CONTINUED)

The following specific policies are applied to categories of income:

- Voluntary income including donations, gifts, legacies, and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and that the amount can be measured reliably.
- Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.
- Income for events is recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income for events is recognised using the accruals basis with the amounts being recognised in the period to which the event relates (see Fund Accounting section above). For large activities such as World Scout Jamborees and Camp Together, where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance) and are released to the appropriate fund when the event occurs.

1.5 EXPENDITURE RECOGNITION

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

The following specific policies are applied to particular categories of expenditure:

- Charitable expenditure comprises of those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include an apportionment of the costs, including salaries, of the administration of the County based on the allocation of staff time.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements, including an allocation of the costs of administration of the County.

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Individual fixed assets costing more than £500 are capitalised and initially held at cost.

Tangible fixed assets other than freehold property are stated at cost less depreciation. Freehold property is stated at valuation, the valuation being the current market value assuming vacant possession.

Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset Class	Depreciation method and rate
Freehold property	See note above
Fixtures & fittings	33% straight line
Computer equipment	33% straight line

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1.7 INVESTMENTS

Fixed asset investments are included at market value at the balance sheet date. Investments are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

1.8 DEBTORS

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

1.9 CASH AND CASH EQUIVALENTS

Cash at bank in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

1.10 CREDITORS

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

1.11 FINANCIAL INSTRUMENTS

The Charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. These basic financial instruments other than investments (see 1.7 above) are initially recognised at transaction value and subsequently measured at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2 MEMBERSHIP SUBSCRIPTIONS INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Membership subscriptions	56,143	56,143	58,426

3 DONATIONS INCOME

	Restricted Funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	-	-	-	-
General grants	-	2,020	2,020	2,124
	-	2,020	2,020	2,124

General grants are those received from or via government agencies and charitable trusts, not conditional on delivering specified services, whilst donations are all other voluntary gifts and bequests. The Trustees are grateful for all these grants and donations which provide valuable assistance in maintaining support for scouting in the county.

Sums of £500 each or more were received from:

Handley Charity grant £1,750

4 CHARITABLE ACTIVITIES INCOME

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from Scouting activities	406,361	10,670	417,031	7,279

Income from Scouting activities for 2023 was all unrestricted income.

5 INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income - UK investments	6,013	6,013	6,117
Bank and building society interest	33	33	6
	6,046	6,046	6,123

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6 OTHER INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from scouting services	13,797	13,797	10,655

Income from Scouting services includes income received from the City of Newcastle District Scouts for services performed on their behalf.

7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Direct 2024 £	Support 2024 £	Total 2024 £	Total 2023 £
Scouting activities	404,860	4,907	409,766	13,220
County services	43,110	40,890	84,000	66,248
	447,970	45,797	493,767	79,468

8 DIRECT COSTS

	Scouting activities 2024 £	County 2024 £	Total 2024 £	Total 2023 £
World Scout Jamboree	154,562	-	154,562	-
Camp Together	71,840	-	71,840	-
Explorer Belt	53,083	-	53,083	-
Iceland	125,375	-	125,375	-
Activity and training costs	-	14,782	14,782	24,405
Wages and salaries	-	27,281	27,281	25,533
Pension costs	-	1,048	1,048	823
	404,860	43,110	447,970	50,761

Basis of allocation

Direct costs are those incurred in providing the activities and services undertaken by the County.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9 SUPPORT COSTS

	Scouting activities	County	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Training	4,907	-	4,907	4,632
Overheads	-	33,336	33,336	17,046
Wages and salaries	-	7,275	7,275	6,809
Pension costs	-	279	279	220
	4,907	40,890	45,797	28,707

Basis of allocation

Where support costs cannot be specifically attributed to the provision of activities or services, they are allocated on the basis of staff time.

10 OTHER COSTS

	Unrestricted funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Governance costs			
Independent examiners fee	1,500	1,500	1,500
AGM Expenses	-	-	-
Wages and salaries	1,819	1,819	1,702
Pension Costs	70	70	55
	3,389	3,389	3,257

11 NET INCOME/EXPENDITURE

	2023	2022
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

During the year, no trustees received any remuneration or benefits in kind (2023: £Nil).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	36,375	34,044
Pension costs	1,397	1,098
	<u>37,771</u>	<u>35,142</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	No.	No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

Eligible employees may participate in the County's 'money-purchase' pension scheme with NEST (set up in October 2016).

13. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023 & 31 March 2024	<u>120,000</u>	<u>13,386</u>	<u>1,354</u>	<u>134,740</u>
Depreciation				
At 1 April 2023 & 31 March 2024	-	13,376	1,354	14,730
Net book value				
At 31 March 2024	<u>120,000</u>	<u>10</u>	<u>-</u>	<u>120,010</u>
At 31 March 2023	<u>120,000</u>	<u>10</u>	<u>-</u>	<u>120,010</u>

The purchase and refurbishment of the building was completed in April 2013 at a total cost of £162,086. The property was valued by ID Jefferson TD BA BSc MRICS, Chartered Surveyor, of Hindmarsh and Partners (who is external to the County) at £120,000 current market value with vacant possession in July 2014 and the Trustees consider that there has been no change in value since that date. The Trustees consider that to reflect the building at valuation rather than at cost reduced by future depreciation charges correctly reflects the purpose of acquiring a property for use as a County Office.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

14. FIXED ASSET INVESTMENTS

	Units	Total
	£	£
Market value		
At 1 April 2023	139,257	139,257
Revaluation	1,388	1,388
At 31 March 2024	140,645	140,645
Historical cost	143,520	143,520

Material investments being more than 10% in value of the portfolio.

	Units	Total
M & G	78,132	78,132
COIF	62,513	62,513
	140,645	140,645

15. DEBTORS

	2024	2023
	£	£
Loan debtors	-	-
Income Debtors	-	-
Prepayments and accrued income	6,666	168,772
	6,666	168,772

Accrued income includes £,2760 relating to office recharges.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenditure	4,117	3,352
Monies received in advance	162,439	442,270
	166,556	425,622

Money received in advance includes £123,274 membership income relating to FY25 and £39,165 relating to large events taking place in FY25 (Kandersteg and Explorer Belt 2025).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

17. FINANCIAL INSTRUMENTS

	2024	2023
	£	£
Financial assets measured at fair value through income and expenditure	140,645	139,257
Financial assets measured at amortised cost	277,904	539,088
	418,549	678,345
Financial liabilities measured at amortised cost	166,556	425,622

Financial assets measured at fair value through income and expenditure are based upon bid price and comprise unit trusts (see Note 14 above).

Financial assets measured at amortised cost comprise bank balances and sundry debtors of the Charity.

Financial liabilities measured at amortised cost comprise accruals and monies received in advance for the Charity and The Scout Association.

18 STATEMENT OF FUNDS

18.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2024

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	20	-	-	-	5,461
Designated	5,441	20	-	-	-	5,461
		-	-	-	-	
General County	354,215	88,656	(95,296)	14,579	1,388	366,542
	359,656	88,676	(92,296)	14,579	1,388	372,003
Restricted funds						
World Jamboree	3,340	152,514	(154,562)	(1,293)	-	-
Camp Together	4,617	76,066	(71,840)	(8,843)	-	-
Explorer Belt	581	49,808	(53,083)	2,694	-	-
Iceland	-	127,973	(125,375)	(2,598)	-	-
Mentoring Project	4,540	-	-	(4,540)	-	-
	13,078	406,361	(404,860)	(14,579)	-	(0)

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	5,441	20	-	-	-	5,461
General funds	354,215	88,656	(92,296)	14,579	1,388	366,542
	359,656	88,656	(92,296)	14,579	1,388	372,003
Restricted funds	13,078	406,361	(404,860)	(14,579)	-	-
Total of funds	372,734	495,017	(497,156)	-	1,388	372,003

TRANSFERS

The Trustee Board has a policy that any surplus/(deficits) from large events are transferred/(reimbursed) from the County General funds following completion of the event. All large events are budgeted to make a small surplus, and the County ensures that any grants/fundraising amounts are utilised or returned where necessary. In 2024, the County also transferred the Mentoring Project funds to the General County funds. These had been set up over 10 years ago to support with County training, however, the County has never allocated training costs against these funds despite spending significant amounts on training over the years.

DESIGNATED FUNDS

The interest on funds loaned by the William Leech Charity has been set aside as a designated fund available for lending.

RESTRICTED FUNDS

The restricted funds are held as cash at bank.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2023

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Designated	5,441	-	-	-	-	5,441
 General County	 361,340	 84,607	 (82,724)	 -	 (9,008)	 354,215
	366,781	84,607	(82,724)	-	(9,008)	359,656
 Restricted funds						
World Jamboree	3,340	-	-	-	-	3,340
Camp Together	4,617	-	-	-	-	4,617
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
	13,078	-	-	-	-	13,078

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	5,441	-	-	-	-	5,441
General funds	361,340	84,607	(82,724)	-	(9,008)	354,215
	366,781	84,607	(82,724)	-	(9,008)	359,656
Restricted funds	13,078	-	-	-	-	13,078
Total of funds	379,859	84,607	(82,724)	-	(9,008)	372,734

REGISTERED CHARITY NUMBER

508681

PRESIDENT

Prof Sir Alan Craft

VICE PRESIDENTS

John Carr-Ellison

Don Charlton MBE

Her Grace the Duchess of
Northumberland

Lucy Winskell OBE LL

CHAIRMAN

Prof Sir Alan Craft

TREASURER

Mark Beckwith

COUNTY LEAD VOLUNTEER

Peter Thorp

SENIOR LEADERSHIP TEAM

Paul Willis

Rio Groves

Laura Humphries

Scott Blackett

Stu Bennett

Michelle Mobberley

ADMINISTRATION MANAGER

Pamela Iley

COUNTY ADMINISTRATOR

Adam Patterson

ADVISORS

BANKERS

Barclays Bank Plc

Newcastle City Branch

Leicester

LE87 2BB

INDEPENDENT EXAMINER

Principal: John Oswald

Stephenson Coates Audit Limited

Chartered Accountants

West 2, Asama Court

Newcastle Business Park

Newcastle upon Tyne

NE4 7YD

PLACE OF BUSINESS

OFFICE

Scout House

39 Horsley Avenue

Shiremoor

Newcastle upon Tyne

NE27 0UG

Tel: 0191 251 4064

Email:

info@northumberlandscouts.org.uk

Web: northumberlandscouts.org.uk

Our thanks

Northumberland Scouts would like to thank all its volunteers and supporters for their commitment and contributions over the last year

Northumberland Scouts

Charity number: 508681 (England and Wales)

Registered address: 39 Horsley Avenue, Shiremoor, North Tyneside, NE27 0UG

Contact us:
info@northumberlandscouts.org.uk

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Scouts
Northumberland

Accounts



365 Days with Northumberland Scouts

Annual Report and Financial Statements 2022/23



Do more.

Share more.

Be More.



Scouts

Northumberland

WELCOME FROM THE CHAIR

We are now truly in the post COVID era and almost back to normal. We recently had our first major camp, Camp Together, with almost 2000 participants including both Beavers and Squirrels. We were blessed with good weather and many happy smiling faces. Amongst the guests on the Saturday was the newly appointed Chief Executive of Northumberland County Council, Dr Helen Paterson. She was blown away by the whole event and offered to do what she can to help us.

I remember when I came back to Scouting a few years ago after a long break. I was deciding whether to take on the role of National Chairman and visited a major camp at Auchengillan near Glasgow. I had my wife with me and on the way home I asked if I should say yes. How could you say anything other than yes when we have both seen 4000 smiling faces of young people having fun. There were also around a thousand volunteers many of whom were giving up their holidays to do so. Smiling faces are what makes it worthwhile.

We are not yet back into a full programme of County events, but much is in the planning stage. Our numbers of volunteers are going up and with our revamped training programme for them retention has greatly improved. Peter Thorp is well settled into his County Commissioner role and has surrounded himself with an excellent team to lead the County.

Major changes are afoot in the organisation of scouting in England and although there will be a lot of changes in the names e.g. we will no longer have Commissioners, they will be Lead Volunteers, Scouting is in good health and we are playing our role in the national picture. It was good to see Scouts very visibly involved in the King's coronation. Our finances continue in good shape and I am grateful to Mark Beckwith our Treasurer.

Thank you to all our volunteers who have helped Northumberland Scouts remain so vibrant and successful. We welcomed Lucy Winskill OBE, Lord Lieutenant of Tyne and Wear, as a Vice President. And finally, congratulations to the first ever King's Scout, at least in King Charles reign. Well done Meghan Welch!

Alan Craft

County Chairman and President



COUNTY COMMISSIONER OVERVIEW

At the time of writing this report, I have now been in post for just over 12 months. I would like to start by thanking Sam Lacey for all his support to me and the County during his time as Deputy County Commissioner and wish him well in his roles in Castle Morpeth and Mid Northumberland. I have been delighted at the levels of support I have received since taking the role in July 2022. I am delighted that **Paul Willis** and **Stu Bennett** have joined the core team and help lead Northumberland Scouts into our next exciting chapter.

Census

Our census was slightly up in January 2023 with a total membership of 7,465. This is an increase of 1.1% on our 2022 census. Our membership is 860 lower than pre-covid19 (Jan 2020). During the past year we have seen several new Squirrel drays opened with many more planned in the next 12 months. Adult recruitment remains a priority for the County. The average number of adults per section across the County is 2.6. We also have a shortage of Group Scout Leaders and Trustee Board members. The County Trustee Board is currently looking at ways we can support adult recruitment.

Delivering an Amazing Programme

Since the return to full Scouting following the pandemic, we continue to see many Group, District, and County events and activities being delivered and well supported. Our social media channels have been flooded with images of young people enjoying being back together doing what we do best. During the year myself and members of the County Team have had the privilege of attending many activities and events. 5 years after the last County Camp we also delivered Camp Together, which was attended by 1,700 young people and adults and thoroughly enjoyed by all.

Engaged Learning

We have continued to deliver Adult Training across the County and during the year 262 Wood badges have been awarded and 266 other roles have completed their training. Huge efforts have also been made to reduce our non-compliance for mandatory training.

Transformation

During the year we have held several transformation meetings, keeping everyone up to date with the changes in Scouting. All of the proposed changes will help us to recruit and retain adult volunteers.

International Trips

Over the coming months there is lots to look forward to. As well as several Group international trips, we have 3 international trips this summer. 36 young people will be representing Northumberland at the World Scout Jamboree in South Korea, as well as 55 Explorer Scouts and Network Members completing their Explorer Scout Belt in Italy and 63 young people enjoying an activity camp in Iceland.

Thank You

My sincere thanks to everyone that has supported Scouting across Northumberland over the past 12 months. Without the support and dedication of 1,710 adults we would not be able to deliver Scouting to our 5,755 youth members across 97 Groups and 30 Units.

The next 12 months will continue to see growth, support new volunteers, and offer more Scouting to more young people and continue to deliver amazing programmes and activities.

Peter Thorp

County Commissioner

OUR PURPOSE AND METHOD

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

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 challenging activities
- Make and live by their promise

Scouting is open to all young people between the ages of 4 and 25 years irrespective of class, ethnic origin, nationality (or statelessness) or race, gender, marital or sexual status, mental or physical ability, political or religious belief. Full membership is restricted to young people who will take the Scout Promise.

The Trustees have a duty to report on our public benefit in this Annual Report. We have assessed our aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national, and international communities. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development.

The Scout County of Northumberland covers and operates across the local authority areas of Newcastle upon Tyne, North Tyneside, and Northumberland. Two types of service are provided by the County to further the Scout Association's purpose: support to the operation of Scouting in Northumberland and provision of activities for young people.

A programme of activities, run by County volunteers, that furthers our purpose and method and complements those offered by Scout Groups and Districts is provided for members of the Association for each of the sections: Squirrels 4-6 years, Beaver Scouts, 6-8 years; Cub Scouts 8-10 years; Scouts, 10-14 years; Explorer Scouts, 14-18 years; and Network Scouts, 18-25 years. These activities are open to all young members in the County via their Scout Groups and Districts. Some activities are restricted in participant numbers by their nature, in which case places are taken on a first come first served basis or by selection. Any selection process adheres to the Association's diversity policy and will consider any requirements of the activity. Activities are normally financed by a range of charges, together with fundraising for larger scale activities. Should a young person not be able to pay 100% of the activity costs this would not be a bar to participation.

The County provides support to Districts and Groups operated by volunteer leaders and supporters across Northumberland. A team of volunteer Commissioners, Advisors and Skills instructors provides support to Districts and Groups in the delivery of their Scouting, which is achieved through meetings, visits and one to one assistance.

The County operates a programme of training for leaders and volunteers to equip them with the correct skills for their role.

Assistance is provided with the development of Scouting; administrative and communication support is provided to help the operation of Districts and Groups. These services are free at the point of access having been financed by a mix of membership fees, fundraising and donations.

OUR 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.

OUR VISION AND STRATEGIC OBJECTIVES

In line with the original National Scouting Skills for Life strategy, Northumberland Scouts aimed to prepare more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We talked about driving **growth**, being more **inclusive**, being **youth shaped** and making a bigger **impact in our communities**.

Skills for Life is a strategy that supports and empowers both young people and volunteers. It is a strategy to bring communities together and contribute towards a better society.

The six programmes of work that will help us to deliver this strategy are:

People: More, well trained, better supported, and motivated adult volunteers and young people, from diverse backgrounds.

Programme: A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.

Perception: Scouts is clearly understood, more visible, trusted, respected, and widely seen as playing a key role in today's society.

Digital: Embedding our digital principles and transforming the Scouts experience with better digital tools.

Early Years: Provide more young people with skills for life through a new section for four- and five-year-olds.

Equity, Diversity, and Inclusion: Changing the way we think and do things so that we can become a movement that gives everyone what they need to thrive.

View the National strategy at:
www.scouts.org.uk/ourplan

As Scouts, we believe in preparing young people with skills for life.

We encourage our young people to do more, learn more and be more.

Each week, we give young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We're talking about teamwork, leadership and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians.

We believe in bringing people together. We celebrate diversity and stand against intolerance, always.

We're a worldwide movement, creating stronger communities and inspiring positive futures.

#SkillsForLife

GROWTH

People

After years of sustained growth, Northumberland Scouts had a decline in overall membership in 2021 by 22% across the County (c1,800 members) reflecting the impact of the pandemic. Since then, we have seen a gradual recovery, highlighting the continuing demand for Scouting in the local communities and the dedication of thousands of incredible volunteers and young people across Northumberland although we recognise our numbers have not fully returned to pre-pandemic levels.

Membership Numbers		2023	2022	2021
Young People	Boys	4127	4254	3589
	Girls	1570	1449	1236
	Self ID	10	8	1
	Prefer not to say	48	8	14
	Sub Total	5755	5719	4840
Adults	Sub Total	1710	1667	1697
Total		7465	7383	6537

Youth Growth

In 2021 we witnessed a 32% decline in young people (1,569 members) as a result of the pandemic however since then we have seen numbers increase by 915 members evidencing a positive recovery to-date.

Sections	2023	2022	2021
Squirrel Scouts	191	63	-
Beaver Scouts	1504	1448	1163
Cub Scouts	1743	1782	1496
Scouts	1608	1720	1476
Explorer Scouts	591	598	569
Scout Network	118	105	136
Total	5755	5716	4840

Adult Recruitment

In 2021 we witnessed a 13% decline in adult members (219 adults) as a result of the pandemic and in 2023 these numbers started to recover (3% increase YoY).

Adults	2023	2022	2021
Active Support	67	67	91
Leadership	919	883	850
Manager	93	96	89
Support	146	131	170
Governance	485	490	497
Total	1710	1667	1697

YOUTH SHAPED

Youth Led

It is important we listen to our young people in order to keep the movement exciting, modern, and relevant to today's society, whilst also being mindful of keeping the traditional values of Scouting. We want our young people to feel empowered and therefore enthusiastic about Scouting.

Absolutely everything we do, every decision we make, is shaped by our Youth Commissioner and the young people within Northumberland Scouts to ensure that we are not only a youth focused organisation but are also a youth led organisation.

The County Youth Team have made considerable progress, ensuring that we listen to the input and feedback of our youth members when planning and running county led activities, events, and competitions.

Programme

Following postponing multiple events due to the pandemic, upon return to face-to-face Scouting we have seen a huge demand for activities and events across the County.

The team have continued to deliver a successful programme of County led activities (e.g., climbing, archery, top awards, etc.) and are currently in the process of planning and delivering three large events in the summer of 2022 and 2023: World Scout Jamboree (South Korea), Explorer Belt (Iceland), and Camp Together.

Our Explorer Scout Leaders, District Explorer Scout Commissioners and Duke of Edinburgh Award team are doing an amazing job in supporting the efforts of so many D of E participants, resulting in some phenomenal achievements. Northumberland Scouts achieved an amazing Explorer and Network D of E new start rate of 37.7% this year (National Average 14.62%) making us the highest Scout County for the second year in a row. Well done and many thanks to everyone involved.

Top Awards	2023	2022
Squirrels	42	11
Beavers	292	142
Cubs	286	159
Scouts	130	41

Top Award	2023
Platinum	29
Diamond	13
DofE Bronze	46
DofE Silver	30
DofE Gold	4
Young Leader Belt	26
King Scout Award	2

INCLUSIVITY

Diversity, Equality, and Inclusivity

Scouts is an inclusive, values-based movement that believes in bringing people together. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

Scouting is open and accessible, ensuring that even more young people can enjoy the adventure of Scouts and that Scouts will be as diverse as the communities in which we live.

Northumberland Scouts have been working hard to drive equality, diversity, and inclusivity. We have continued to develop our training programme and have been actively engaging with volunteers, communicating the availability of resources (financial and non-financial) to support Scouting in Northumberland for all.

Together with District and Group teams, we have refocused our funding support to make Scouting more affordable for those members in disadvantaged areas and for those members who require short- or long- term financial support to take a fully active part in Scouting.

<https://www.scouts.org.uk/volunteers/inclusion-and-diversity/>

Digital

Northumberland Scouts continue to invest and maintain its digital infrastructure with further improvements in the pipeline to supplement face-to-face Scouting and position the County well for the future.

Training

The County training team have continued to work incredibly hard throughout the year, utilising virtual, hybrid and face-to-face training sessions, and developing our digital training resources. The team have continued to focus on compliance, ensuring keeping young people safe remains at the heart of what we do.

COMMUNITY IMPACT

Impact in our Local Communities

Northumberland Scouts continues to deliver high quality programme in a safe environment, enabling young people to learn new skills while having fun.

In September 2021, the Scout Association launched its first new brand in 35 years – for early years children. Squirrels, a new provision for four- and five-year-olds has been established to help young people gain skills for life at a time when it matters most and where it is most needed. Northumberland Scouts has nine Squirrel Dreys.

In November 2018 World Chief Ambassador Bear Grylls launched Scouts for Sustainable Development Goals ("SDGs") at the United Nations. The largest youth contribution to the SDGs worldwide: it is an all-hands-on-deck commitment to mobilise the helping hands of 50 million aiming to deliver two million local projects and three billion hours of service by 2030.

It has been heartening to see the difference we have made to the local communities as a result of a host of initiatives taken by groups and districts across the County. Thank you to everyone involved.



Northumberland Scouts

Young People Top Awards



Chief Scout Acorn
Award
42



Chief Scout Bronze
Award
292



Chief Scout Silver
Award
286



Chief Scout Gold
Award
130



Chief Scout Platinum
Award
29



Chief Scout Diamond
Award
13



Bronze Duke of
Edinburgh Award
46



Silver Duke of
Edinburgh Award
30



Gold Duke of
Edinburgh Award
4



Young Leaders
Belt
26



Kings Scout
Award
2

REVIEW OF FINANCIAL RESULTS

The Trustees acknowledge and thank the grant making bodies which have supported our activities during the year; please see page 20 for further details.

Details of the County's income and expenditure are reported in the financial statements on pages 15 to 27.

The County's unrestricted income increased by £7,794 compared to the prior year predominately as a result of an increase in membership income of £8,978. In addition to the above, the County had a reduction in activity income of £6,976 (from County events) offset by increases in other income of £5,150; donations and legacies of £374; and investment income of £269.

The County's unrestricted expenditure decreased by £9,269 compared to the prior year driven by a reduction in spend of £5,817 on digital transformation and IT, and a £1,867 decrease in Scout House related costs (utilities, equipment maintenance, etc.) despite the macroeconomic environment evidencing the stringent cost control in place. There was also a £2,585 increase in staff costs and professional fees in the year. These costs were offset by a £3,253 reduction in activity spend.

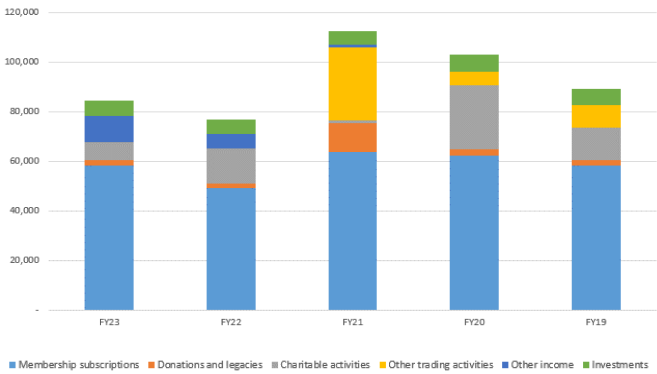
Net movement in unrestricted funds (before investment gains or losses) for the year moved from a net loss of £17,302 to a net gain of £1,883. This is driven by increased membership income (impact felt from Covid-19 in the prior year), combined with strong cost control. This is in line with the County budget and plans.

Investment losses were £9,008 (2022: £944 gain). This loss in value reflects the overall impact of macroeconomic events on the global economy (the prior year gain resulted from the recovery of previous losses driven by the Covid-19 pandemic).

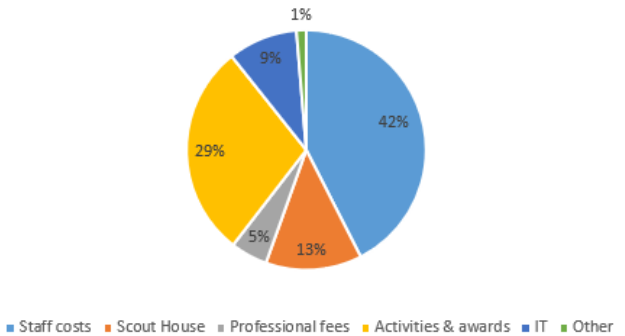
At 31 March 2023, the general reserve on hand was £354,215 (2022: £361,340); of this £120,010 (2021: £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2023 are £234,205 (2022: £241,330). Of these, 59% are held in investments which can be made available at short notice.

The Trustees have reviewed the level of reserves against the requirements of core expenditure and a surplus of funds of £144,205 has been identified as of 31 March 2023. The Trustees acknowledge that the reserves are in excess of these requirements and have recently provided approval for the County to recruit a Development Officer for a three-year period to support with further growth. This will significantly reduce the excess reserves over the coming years.

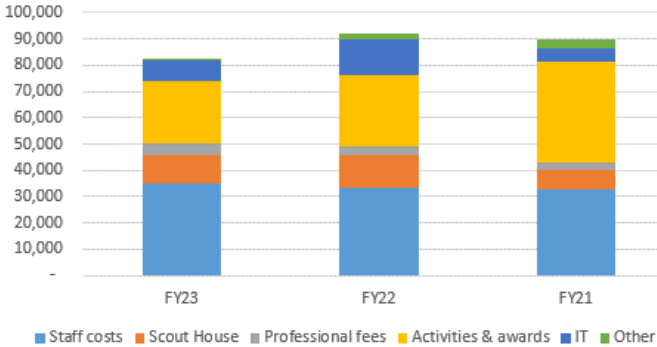
Unrestricted Income



Unrestricted Expenditure



Unrestricted Expenditure - Trends



INVESTMENT POLICY

The Trustees investment policy is reflected in the holdings of units in investment funds designed for charities. The units purchased include both fixed interest and income-producing investments; and represent 59% of the free reserves (see Finance Report).

RESERVES POLICY

The Trustees consider that general reserves held should represent at least 12 months of core County expenditure, determined to be £90,000; under normal circumstances this allows necessary confidence for the continued financial stability of the County. As of 31 March 2023, the Trustees acknowledge that the reserves are in excess of these requirements have recently provided approval for the County to recruit a Development Officer for a three-year period to support with further growth. This will significantly reduce the excess reserves over the coming years.

SERIOUS MATTERS OR INCIDENTS

The Trustees confirm there were no serious incidents or matters to advise to the Charity Commission during the year.

GOING CONCERN

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity's forecasts and projections, taking account of reasonably possible changes in performance, show that the Charity should be able to meet its day-to-day working capital requirements through its bank accounts and excess reserves (see Reserves Policy note). The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied the systems and procedures are in place to mitigate our exposure to the major risks.

Failure to follow Safeguarding Procedures: All adults are trained in Safeguarding procedures. The Scout Association ("TSA") maintains a dedicated team to support and address any issues as a matter of urgency.

Injury to beneficiaries, volunteers, and members: The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Damage to the building, property, and equipment: The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Reduced income: The County is primarily reliant upon membership income in the form of subscriptions and this income is inherently linked to the performance of Groups and Districts within the County. The County holds excess reserves to ensure continuity of activities should there be a major reduction in income.

Unauthorised expenditure: Delegated approval limits are in place and the Treasurer, the Finance Sub-Committee, or the Executive Committee authorise all transactions depending on the nature and amounts involved. The County Treasurer approves all bank payments.

Cash flow risk: The Charity's activities expose it primarily to the financial risks of changes in membership numbers and interest rates.

Credit risk: The Charity's principal financial assets are bank balances and cash, investments and trade and other receivables. The Charity's credit risk is primarily attributable to its receivables and loan debtors. The amount recognised in the statement of financial position are net of allowances for doubtful receivables. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies. Investments held are in investment funds designed for charities and can be released at short term notice.

Liquidity risk: The Charity has excess reserves and net current assets providing sufficient funds for ongoing operations. The Charity generally receives income ahead of the associated expenditure however where this may not be the case, the Charity actively manages any delays between receipts and expenditure to ensure the timing does not present liquidity issues for the Charity, or any shortfall.

CONSTITUTION

Northumberland County Scout Council (informally known as 'the County' and increasingly as 'Northumberland County Scouts'), is a registered charity in England and Wales (No. 508681).

The County's 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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association.

EXECUTIVE COMMITTEE & TRUSTEES

The Executive Committee is appointed at the Annual General Meeting of the County Scout Council. The Executive Committee are the Trustees of the charity and take the responsibilities of supporting and managing Scouting with the following key responsibilities:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Provide insurance for people, property, and equipment.
- Provide sufficient resources for Scouting to operate.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- The opening, closure and amalgamation of Districts, Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee.

SUB COMMITTEES

The Executive Committee operates with a number of sub-committees focusing on specific areas of responsibility. Executive Committee members are encouraged to sit on one or more sub-committees. The following sub-committees operated during the year. The County Chairman and County Commissioner are ex-officio members of all sub committees.

- Appointments Advisory Sub-Committee (a)
- Finance Sub-Committee (b)

EXECUTIVE COMMITTEE 2022/2023		Appointment Method	Membership of Sub Committee	Attendance as % of possible *
EX OFFICIO:				
Prof Sir Alan Craft (Chairman)		1		100
Mark Beckwith (Treasurer)		4	b	100
Michael Wood Williams (end 06/22)		3		100
Peter Thorp (from 07/22) (County Commissioner)		3		100
Rio Groves (Youth Commissioner)		3		100
ELECTED:				
Peter Thorp (end 06/22)		4		100
Lewis Mortimer (end 09/22)		4		100
Harry James (end 09/23)		4		0
Norma Pigeon (end 09/23)		4		100
Ian Woods (end 09/23)		4		75
Trudi Woods (end 09/23)		4		75
Ellie Cummings (end 09/23)		4		100
NOMINATED:				
Joycelyn Collie		1	b	75
Alan Kelly		1		100
Tony Stephenson		1		100
John Harvey		1	b	75
Jim Allan		1		50

APPOINTMENT METHOD:	
1	Nominated by County Commissioner and confirmed by County Scout Council at the AGM.
2	Elected by County Scout Council at AGM.
3	Appointed in accordance with Scout Association rules.
4	Elected from the County Scout Council by the County Scout Council at the AGM. Elected members serve for an initial term of three years and may stand for election for a further term.
5	Co-opted by the County Executive Committee.

Trustees Responsibilities Statement

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

The Trustees also responsible for making sure the financial statements give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of Scouts for the year. In preparing these financial statements, Trustees must:

- select suitable accounting policies and then apply them consistently
- make judgments and 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.

Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and that enable them to make sure that the financial statements comply with any applicable charity laws and, in particular, the Charities Act 2011. Trustees are also responsible for safeguarding the assets of the charity, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on The Northumberland County Scouts website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements. The maintenance and integrity of the County's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained there.

Trustees believe that the system of internal controls has been adequate to provide reassurance against material misstatement or loss.

This report was approved by the Trustees on 30th August 2023 and signed on their behalf by:

Professor Sir Alan Craft

County Chairman & President

Independent Examiner's Report to the Trustees of Northumberland County Scout Council

I report to the Trustees on my examination of the financial statements of Northumberland County Scout Council for the year ended 31 March 2023, which are set out on pages 15 to 27.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales

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 financial statements do not accord with those records; or
- (3) the financial statements 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 to enable a proper understanding of the accounts to be reached.

John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne

30th August 2023

Statement of Financial Activities for the year ended 31 March 2023

		Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
INCOME					
Membership subscriptions	2	-	58,426	58,426	49,448
Donations and legacies	3	-	2,124	2,124	1,750
Charitable activities	4	-	7,279	7,279	14,255
Investments	5	-	6,123	6,123	5,855
Other income	6	-	10,655	10,655	5,505
TOTAL INCOME		-	84,607	84,607	76,813
EXPENDITURE					
Charitable activities	7	-	79,467	79,467	90,957
Other	10	-	3,257	3,257	3,158
TOTAL EXPENDITURE		-	82,724	82,724	94,115
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)			1,883	1,883	(17,302)
(Losses)/gains on investment assets	14	-	(9,008)	(9,008)	944
NET INCOME/(EXPENDITURE)			(7,125)	(7,125)	(16,358)
Transfers between funds	18	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR			(7,125)	(7,125)	(16,358)
Total funds at 1 April 2022		13,078	366,781	379,859	396,217
TOTAL FUNDS AT 31 MARCH 2023		13,078	359,656	372,734	379,859

All activities relate to continuing operations.

The notes on pages 15 to 27 form part of these financial statements.

Balance Sheet at 31 March 2023

		2023	2022
	Note	£	£
FIXED ASSETS			
Tangible assets	13	120,010	120,010
Investments	14	139,257	148,265
		<u>259,267</u>	<u>268,275</u>
CURRENT ASSETS			
Debtors	15	168,772	25,784
Cash at bank		<u>370,317</u>	<u>183,016</u>
		539,088	208,800
CREDITORS: < 1 year	16	<u>(425,622)</u>	<u>(97,216)</u>
NET CURRENT ASSETS		<u>113,467</u>	<u>111,584</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>372,734</u>	<u>379,859</u>
FUNDS OF THE CHARITY	18		
Restricted funds		13,078	13,078
Unrestricted funds		359,656	366,781
TOTAL CHARITY FUNDS		<u>372,734</u>	<u>379,859</u>

The financial statements on pages 15 to 27 were approved by the Trustees and authorised for issue on 30th August 2023.

Signed for and on their behalf, by:

Prof Sir Alan Craft
Chairman

Mark Beckwith
Treasurer

1. ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (effective January 2019), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Northumberland County Scout Council constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.2 Going Concern

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity meets its day-to-day working capital requirements through its bank accounts and excess reserves (see the Reserves Policy note included within the Trustees Report). The Charity's forecasts and projections, taking account of reasonably possible changes in performance and broader economic conditions, show that the Charity should be able to operate within the level of its current excess funds. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Fund Accounting

Unrestricted funds are general funds which are available for use at the Trustee's discretion in furtherance of the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and expenditure for events are accounted for on the accruals basis with the amounts being recognised in the period to which the event relates. For large activities such as World Scout Jamborees and Camp Together, where expenditure is incurred in advance of the activity taking place it is recognised as a prepayment, and where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance). When the event takes place, these balances are released as income and expenditure via the appropriate restricted fund.

1.4 Income Recognition

Income is recognised in the Statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. No amounts are included in the financial statements for services donated by volunteers.

Notes to the Financial Statements for the year ended 31 March 2023

1.4 Income Recognition (Continued)

The following specific policies are applied to categories of income:

- Voluntary income including donations, gifts, legacies, and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and that the amount can be measured reliably.
- Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.
- Income for events is recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income for events is recognised using the accruals basis with the amounts being recognised in the period to which the event relates (see Fund Accounting section above). For large activities such as World Scout Jamborees and Camp Together, where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance) and are released to the appropriate fund when the event occurs.

1.5 Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

The following specific policies are applied to particular categories of expenditure:

- Charitable expenditure comprises of those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include an apportionment of the costs, including salaries, of the administration of the County based on the allocation of staff time.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements, including an allocation of the costs of administration of the County.

1.6 Tangible Fixed Assets and Depreciation

Individual fixed assets costing more than £500 are capitalised and initially held at cost.

Tangible fixed assets other than freehold property are stated at cost less depreciation. Freehold property is stated at valuation, the valuation being the current market value assuming vacant possession.

Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset Class	Depreciation method and rate
Freehold property	See note above
Fixtures & fittings	33% straight line
Computer equipment	33% straight line

Notes to the Financial Statements for the year ended 31 March 2023

1.7 Investments

Fixed asset investments are included at market value at the balance sheet date. Investments are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

1.8 Debtors

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

1.9 Cash and cash equivalents

Cash at bank in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

1.10 Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

1.11 Financial Instruments

The Charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. These basic financial instruments other than investments (see 1.7 above) are initially recognised at transaction value and subsequently measured at amortised cost.

Notes to the Financial Statements for the year ended 31 March 2023

2 MEMBERSHIP SUBSCRIPTIONS INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership subscriptions	58,426	58,426	49,448

3 DONATIONS INCOME

	Restricted Funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	-	-	-	-
General grants	-	2,124	2,124	1,750
	-	2,124	2,124	1,750

General grants are those received from or via government agencies and charitable trusts, not conditional on delivering specified services, whilst donations are all other voluntary gifts and bequests. The Trustees are grateful for all these grants and donations which provide valuable assistance in maintaining support for scouting in the county.

Sums of £500 each or more were received from:

Handley Charity grant £1,750

4 INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from Scouting activities	-	7,279	7,279	14,255

Income from Scouting activities for 2022 was all unrestricted.

5 INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income - UK investments	6,117	6,117	5,855
Bank and building society interest	6	6	-
	6,123	6,123	5,855

Notes to the Financial Statements for the year ended 31 March 2023

6 OTHER INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from scouting services	10,655	10,655	5,505

Income from Scouting services includes income received from the City of Newcastle District Scouts for services performed on their behalf.

7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Direct 2023 £	Support 2023 £	Total 2023 £	Total 2022 £
Scouting activities	8,588	4,632	13,220	26,714
County services	42,174	24,074	66,248	64,243
	50,761	28,706	79,467	90,957

8 DIRECT COSTS

	Scouting activities 2023 £	County services 2023 £	Total 2023 £	Total 2022 £
World Scout Jamboree	-	-	-	-
Camp Together	-	-	-	1,900
Explorer Belt	-	-	-	-
Lindisfarne	-	-	-	221
Grants paid	-	-	-	495
Activity and training costs	8,588	15,817	24,405	27,477
Wages and salaries	-	25,533	25,533	24,288
Pension costs	-	823	823	577
	8,588	42,174	50,761	54,958

Basis of allocation

Direct costs are those incurred in providing the activities and services undertaken by the County.

Notes to the Financial Statements for the year ended 31 March 2023

9 SUPPORT COSTS

	Scouting activities	County	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Training	4,632	-	4,632	6,553
Overheads	-	17,046	17,046	23,203
Wages and salaries	-	6,809	6,809	6,477
Pension costs	-	220	220	154
	4,632	24,074	28,706	36,387

Basis of allocation

Where support costs cannot be specifically attributed to the provision of activities or services, they are allocated on the basis of staff time.

10 OTHER COSTS

	Unrestricted funds	Total funds	Total funds
	2023	2023	2022
	£	£	£
Governance costs			
Independent examiners fee	1,500	1,500	1,500
Wages and salaries	1,702	1,702	1,619
Pension Costs	55	55	38
	3,257	3,257	3,158

11 NET INCOME/EXPENDITURE

	2023	2022
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

Notes to the Financial Statements for the year ended 31 March 2023

12. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	34,044	32,384
Pension costs	1,098	770
	<u>35,142</u>	<u>33,154</u>

The average monthly number of employees during the year was as follows:

	2023 No.	2022 No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

Eligible employees may participate in the County's 'money-purchase' pension scheme with NEST (set up in October 2016).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022 & 31 March 2023	<u>120,000</u>	<u>13,386</u>	<u>1,354</u>	<u>134,740</u>
Depreciation				
At 1 April 2022 & 31 March 2023	-	13,376	1,354	14,730
Net book value				
At 31 March 2023	<u>120,000</u>	<u>10</u>	<u>-</u>	<u>120,010</u>
At 31 March 2022	<u>120,000</u>	<u>10</u>	<u>-</u>	<u>120,010</u>

The purchase and refurbishment of the building was completed in April 2013 at a total cost of £162,086. The property was valued by ID Jefferson TD BA BSc MRICS, Chartered Surveyor, of Hindmarsh and Partners (who is external to the County) at £120,000 current market value with vacant possession in July 2014 and the Trustees consider that there has been no change in value since that date. The Trustees consider that to reflect the building at valuation rather than at cost reduced by future depreciation charges correctly reflects the purpose of acquiring a property for use as a County Office.

Notes to the Financial Statements for the year ended 31 March 2023

14. FIXED ASSET INVESTMENTS

	Units £	Total £
Market value		
At 1 April 2018	148,265	148,265
Revaluation	(9,008)	(9,008)
At 31 March 2022	139,257	139,257
Historical cost	143,520	143,520

Material investments being more than 10% in value of the portfolio.

	Units	Total
M & G	79,586	79,586
COIF	59,671	59,671
	139,257	139,257

15. DEBTORS

	2023 £	2022 £
Loan debtors	-	794
Income Debtors	-	-
Prepayments and accrued income	168,772	9,820
	168,772	10,614

Prepayments include £168,772 relating to costs prepaid for large events taking place in FY24 (Camp Together, Explorer Belt, and World Scout Jamboree).

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenditure	3,352	1,959
Monies received in advance	422,270	69,420
	425,622	71,379

Money received in advance includes £106,618 membership income relating to FY23 and £315,652 relating to large events taking place in FY24 (Camp Together, Explorer Belt, and World Scout Jamboree).

Notes to the Financial Statements for the year ended 31 March 2023

17. FINANCIAL INSTRUMENTS

	2023	2022
	£	£
Financial assets measured at fair value through income and expenditure	139,257	147,321
Financial assets measured at amortised cost	539,088	200,265
	<u>678,345</u>	<u>347,586</u>
Financial liabilities measured at amortised cost	425,622	71,379

Financial assets measured at fair value through income and expenditure are based upon bid price and comprise unit trusts (see Note 14 above).

Financial assets measured at amortised cost comprise bank balances and loans repayable to the Charity.

Financial liabilities measured at amortised cost comprise accruals and monies received in advance for the Charity and The Scout Association.

18 STATEMENT OF FUNDS

18.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2023

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Designated	5,441	-	-	-	-	5,441
Unrestricted funds						
General County	361,340	84,607	(82,724)	-	(9,008)	354,215
	366,781	84,607	(82,724)	-	(9,008)	359,656
Restricted funds						
World Jamboree	3,340	-	-	-	-	3,340
Camp Together	4,617	-	-	-	-	4,617
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
	13,078	-	-	-	-	13,078

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	5,441	-	-	-	-	5,441
General funds	361,340	84,607	(82,724)	-	(9,008)	354,215
	366,781	84,607	(82,724)	-	(9,008)	359,656
Restricted funds	13,078	-	-	-	-	13,078
Total of funds	379,859	84,607	(82,724)	-	(9,008)	372,734

Designated Funds

The interest on funds loaned by the William Leech Charity has been set aside as a designated fund available for lending.

Restricted Funds

The restricted funds are held as cash at bank.

18.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2022

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Post Covid Restart Activities	25,000	-	(25,000)	-	-	-
Designated	30,441	-	(25,000)	-	-	5,441
Unrestricted funds						
General County	350,577	76,813	(66,994)	-	944	361,340
	381,018	76,813	(91,994)	-	944	366,781
Restricted funds						
World Jamboree	3,340	-	-	-	-	3,340
Camp Together	6,517	-	(1,900)	-	-	4,617
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
Project Lindisfarne	221	-	(221)	-	-	-
	15,199	-	(2,121)	-	-	13,078

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	30,441	-	(25,000)	-	-	5,441
General funds	350,577	76,813	(66,994)	-	944	361,340
	381,018	76,813	(91,994)	-	944	366,781
Restricted funds	15,199	-	(2,121)	-	-	13,078
Total of funds	396,217	76,813	(94,115)	-	944	379,859

Registered Charity Number

508681

President

Prof Sir Alan Craft

Vice Presidents

John Carr-Ellison

Don Charlton MBE

Her Grace the Duchess of
Northumberland

Sir Nigel Sherlock KCVO OBE

Lucy Winskell OBE LL

Chairman

Prof Sir Alan Craft

Treasurer

Mark Beckwith

County Commissioner

Peter Thorp

County Administrator

Pamela Iley

Advisors

Bankers

Barclays Bank Plc

Newcastle City Branch

Leicester

LE87 2BB

Independent Examiner

Principal: John Oswald

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Accounts



NORTHUMBERLAND SCOUTS
ANNUAL REPORT AND
FINANCIAL STATEMENTS
2021/2022

Scouts 
Northumberland

Annual report and financial statements 2021-22

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Welcome from the Chairman

Once again, we have had an unusual year largely dominated by recovering from the Covid pandemic.

By March 2022 scouting in Northumberland is back up and running and although we lost some members and leaders as a result of the pandemic we are not far short of where we were before this world shattering infection hit us all.

In last year's report I said that we could look forward with optimism and although it has taken a little longer than we had hoped our leaders have taken up the mantle again and we now have plans for an expanded programme of activities in the forthcoming year.

Our finances are in good shape, and I am grateful to our Treasurer Mark Beckwith for his wise counsel and his stewardship of our funds. We have reserves and we have plans to use them for the benefit of Scouting.

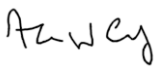
Michael Wood Williams is stepping down as County Commissioner and I would like to thank him for all of his hard work in keeping the show on the road during this most difficult of times.

Peter Thorp has been appointed as County Commissioner taking up role on July 1st 2022 and we wish him well.

He has many innovative ideas and having worked at Gilwell for 12 years he knows the nuts and bolts of Scouting as well as any. His appointment has been warmly welcomed in the County and we will all give him the support which he needs

He has asked me to continue as Chairman for a further year, but we hope to identify someone to take over from me in 2023.

Thank you again to all who have helped Northumberland Scouts to remain so vibrant and successful.



Professor Sir Alan Craft

County Chairman & President



Back at our best

I am deeply humbled by the extraordinary effort of my colleagues across the County who, following two years of profound challenges, have come together more empowered, engaged and energised to grow Scouting to reach yet more young people, offering skills for life through an amazing programme.

Together we have achieved so much this year, here are some of the highlights:

Digital Support

Our digital transformation has continued at a blistering pace, we are now even better connected, with more tools to support what we do, we are more welcoming and safer as we continue to lead the way in new ways of working together.

Delivering an Amazing Programme

There's been a palpable excitement as we've returned to so many of those activities we know and love, group, district, and County social media channels have been flooded with images of young people enjoying being back together doing what we do best.

Engaged Learning

Everyone involved in training has worked so hard to provide engaging learning, with innovative approaches across a variety of platforms to ensure training is ever more accessible. Learners have embraced the opportunities afforded across the County ensuring we can continue to deliver a great programme in the safest way possible.

A Warmer Welcome for Everyone

We are growing, we can now show that we are making friends with new people and communities across the County. There's strong evidence that we have taken some important steps on what no doubt will be a profound journey to ensure we always reach out to everyone with kindness, to welcome all to our great movement.

Being Led by Our Young People

Absolutely everything we do, every decision we make, is shaped by our Youth Commissioner and the young people across Northumberland Scouts to ensure that we are not only a youth focused organisation but are also a youth led organisation.

Thank you for all that you do.

Michael

Michael Wood-Williams
County Commissioner

Our purpose and method

Northumberland Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

Northumberland Scouts Trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development.

Northumberland Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Cheshire Scouts.

2. Public benefit

Northumberland Scouts is a county wide movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while we charge a subscription to our members, access to our benefits aren't constrained by a member's ability to pay. There are arrangements to waive subscriptions and other costs for those who face financial hardship, so that young people aren't excluded from Scouts on purely financial grounds.

The benefits of Scouts are further demonstrated throughout this report.

Our 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.

‘When you’re (running Scouts) on a Zoom call, whoever’s in that household is listening. I’ve had so much positive feedback from parents who’ve said it’s brought energy into their living room each week. It brings joy. It makes you feel rewarded. It makes you feel like you’re actually doing something good and giving back to the community. It’s been amazing. It really has.’

Saroj, adult volunteer



Our Vision and strategic objectives

Our vision for the future

In our original Skills for Life strategy, we aimed to prepare more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We talked about growing, being more inclusive, being shaped by young people and making a bigger impact in our communities.

Skills for life are more vital than ever for young people. It makes sense for us to maintain the core of this strategy for 2023–2025 with some changes, including us reviewing and resetting our Key Performance Indicators over the coming months.

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

Inclusivity

Youth Shaped

Community Impact

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

Growth

People

Like all youth organisations, the COVID-19 pandemic has had an impact on the number of people able to participate in Scouts. Thanks to hard work of our local and national teams, the majority of groups were able to provide programme activities for young people either online or face-to-face, restrictions allowing. After years of sustained growth, Northumberland Scouts had a decline in overall membership in 2021 by 22% across the County (c1,800 members) reflecting the impact of the pandemic. However, there is optimism because the January 2022 census suggests that membership numbers are on the way to recovering to pre-pandemic levels, increasing by 13% (866 members), highlighting the continuing demand for Scouting in the local communities and the dedication of thousands of incredible volunteers and young people across Northumberland.

Membership Numbers		2022	2021	2020
Young People	Boys	4,254	3,589	4,811
	Girls	1,449	1,236	1,593
	Self ID	8	1	1
	Prefer not to say	5	14	4
Subtotal		5,716	4,840	6,409
Adults	Subtotal	1,667	1,697	1,916
Total		7,383	6,537	8,325

Youth Growth

In 2021 we witnessed a 32% decline in young people (1,569 members) as a result of the pandemic however in 2022 we have seen numbers increase by 18% (876 members) evidencing a positive recovery to-date.

Sections	2022	2021	2020
Squirrel Scouts	63	-	-
Beaver Scouts	1,448	1,163	1,718
Cub Scouts	1,782	1,496	1,928
Scouts	1,720	1,476	1,681
Explorer Scouts	598	569	714
Scouts Network	105	136	368
Total	5,716	4,840	6,409

Adult Recruitment

In 2021 we witnessed a 13% decline in adult members (219 adults) as a result of the pandemic and in 2022 these numbers remain fairly flat (1% decrease).

Adults	2022	2021	2020
Active Support	67	91	110
Leadership	883	850	955
Managers	96	89	93
Support	131	170	176
Governance	490	497	582
Total	1,667	1,697	1,916

Inclusivity

Diversity, Equality, and Inclusivity

Everyone should feel fully included, able to participate, and able to be themselves in Northumberland Scouts. This year we have continued work to make equality, diversity and inclusion integral to who we are, how we work and what we do.

Northumberland Scouts have been working hard to drive equality, diversity, and inclusivity. We have continued to develop our training programme and have been actively engaging with volunteers, communicating the availability of resources (financial and non-financial) to support Scouting in Northumberland for all.

Together with District and Group teams, we have refocused our funding support to make Scouting more affordable for those members in disadvantaged areas and for those members who require short- or long-term financial support to take a fully active part in Scouting.

<https://www.scouts.org.uk/volunteers/inclusion-and-diversity/>

Digital

Since the start of the pandemic, a 50 strong digital SASU came together and mobilised to support improved digital administration and communication across the County.

The team have successfully driven a digital transformation programme to ensure that Scouting could continue be delivered throughout the pandemic and that meetings could effectively take place in a virtual environment.

A new County website was also launched, and we have developed our Office 365 infrastructure and digital resource library to allow our volunteers to work more efficiently, while supporting our GDPR compliance.

Northumberland Scouts continue to invest in its digital infrastructure with further improvements in the pipeline to supplement face-to-face Scouting and position the County well for the future.

Training

The County training team have continued to work incredibly hard throughout the year, utilising virtual, hybrid and face-to-face training sessions, and developing our digital training resources. The team have continued to focus on compliance, ensuring keeping young people safe remains at the heart of what we do.

‘Scouts definitely helped me with public speaking, interview skills, and confidence in general. As a Patrol Leader, I had to talk to adults, which I think is a good life skill to have as a teenager.’

Carina, adult volunteer



Youth Shaped

Youth Led

We believe that young people should be shaping their experience in Northumberland Scouts. We know that only when young people have the avenues to use their voices and be included in decision making, can we truly support young people on their journey to becoming our future leaders, in and outside of Scouts. By shaping the movement together with youth members, Youth Commissioners and the like, we increase the excitement for and relevancy of our programme, and even increase the number of young people achieving the top awards possible in the programme.

Absolutely everything we do, every decision we make, is shaped by our Youth Commissioner and the young people within Northumberland Scouts to ensure that we are not only a youth focused organisation but are also a youth led organisation.

The County Youth Team have made considerable progress, ensuring that we listen to the input and feedback of our youth members when planning and running county led activities, events, and competitions.

Our County Youth Commissioner is leading on our Adult Journey Project ensuring that youth shaped is at the heart of one of our most impactful projects to date.

Programme

Following postponing multiple events due to the pandemic, upon return to face-to-face Scouting we have seen a huge demand for activities and events across the County.

The team have continued to deliver a successful programme of County led activities (e.g., climbing, archery, top awards, etc.) and are currently in the process of planning and delivering three large events in the summer of 2022 and 2023: World Scout Jamboree (South Korea), Explorer Belt (Iceland), and Camp Together (previously known as Marra).

Our Explorer Scout Leaders, District Explorer Scout Commissioners and Duke of Edinburgh Award team are doing an amazing job in supporting the efforts of so many D of E participants, resulting in some phenomenal achievements. Northumberland Scouts achieved an amazing Explorer and Network D of E new start rate of 37.7% this year (National Average 14.62%) making us the highest Scout County for the second year in a row. Well done and many thanks to everyone involved.

Top Awards

Top Award – Squirrels	11
Top Award – Beavers	142
Top Award – Cubs	159
Top Award – Scouts	41

Community of Practice

Our focus continues to be on supporting young people to take up leadership positions and to achieve their top awards.

In 2020, we strengthened our approach on making sure that young people are at the heart of decisions by creating a new Youth Shaped Community of Practice. This group are already playing a major influencing role in key national decision making bodies, and this will expand to guarantee that every one of our decisions are shaped by young people.

What's next?

The pandemic has inevitably slowed our progress in designing activities for the YouShape Awards as we focused our efforts on supporting the movement, but we're optimistic about its future. We're currently developing high quality activities to support the award for the Beaver, Cub, Scout and Explorer sections.

The award will be supported and promoted locally by our hundreds of Youth Commissioners across the UK. It'll help us to achieve our strategic goal of 250,000 young people shaping their Scouts adventure by 2025.

We'll continue integrating the Youth Shaped Community of Practice across our national decision-making boards, making sure that the group represents our diverse youth membership and ultimately aiming to have young people sitting on every national board.

Community Impact

Impact in our Local Communities

As we emerge from the pandemic it has become evident how important Scouting is, and will continue to be, for young people, families, and the local communities in which we live.

Northumberland Scouts continues to deliver high quality programme in a safe environment, enabling young people to learn new skills while having fun.

In September 2021, the Scout Association launched its first new brand in 35 years – for early years children. Squirrels, a new provision for four- and five-year-olds has been established to help young people gain skills for life at a time when it matters most and where it is most needed. Northumberland Scouts has nine Squirrel Dreys.

In November 2018 World Chief Ambassador Bear Grylls launched Scouts for Sustainable Development Goals ("SDGs") at the United Nations. The largest youth contribution to the SDGs worldwide: it is an all-hands-on-deck commitment to mobilise the helping hands of 50 million aiming to deliver two million local projects and three billion hours of service by 2030.

It has been heartening to see the difference we have made to the local communities as a result of a host of initiatives taken by groups and districts across the County. Thank you to everyone involved.

Three pillars of work

In order to reach our goals, more support is needed. Our three pillars of work – programme, people, and perception – are a plan of action to support members and extend our reach so that we impact the lives of more young people across the UK.

A huge amount of work has continued for these three pillars with incredible success, even during the challenges of COVID-19.

Programme

Our aim: A fun, high quality programme, consistently delivered and supported by simple (digital) tools.

From recovery to resurgence...

As face-to-face Scouting returns, we'll work to make programme delivery as easy as possible for the new volunteers that we're working to recruit. We'll focus on how our resources are used and adopted, increasing the volume and quality of social action taken in Scouting. We'll consider the effectiveness of our 14–24 programme and we'll capitalise on the opportunities we've seen from digital Scouting as a result of COVID-19 restrictions.

People

Our aim: More well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

What's next

To make all of the changes possible, we'll need better digital tools and resources to support volunteers. So, we're looking into how we make it easier for volunteering managing Scouts day-to-day with a new digital learning system and new tools for adult membership management.

Perception

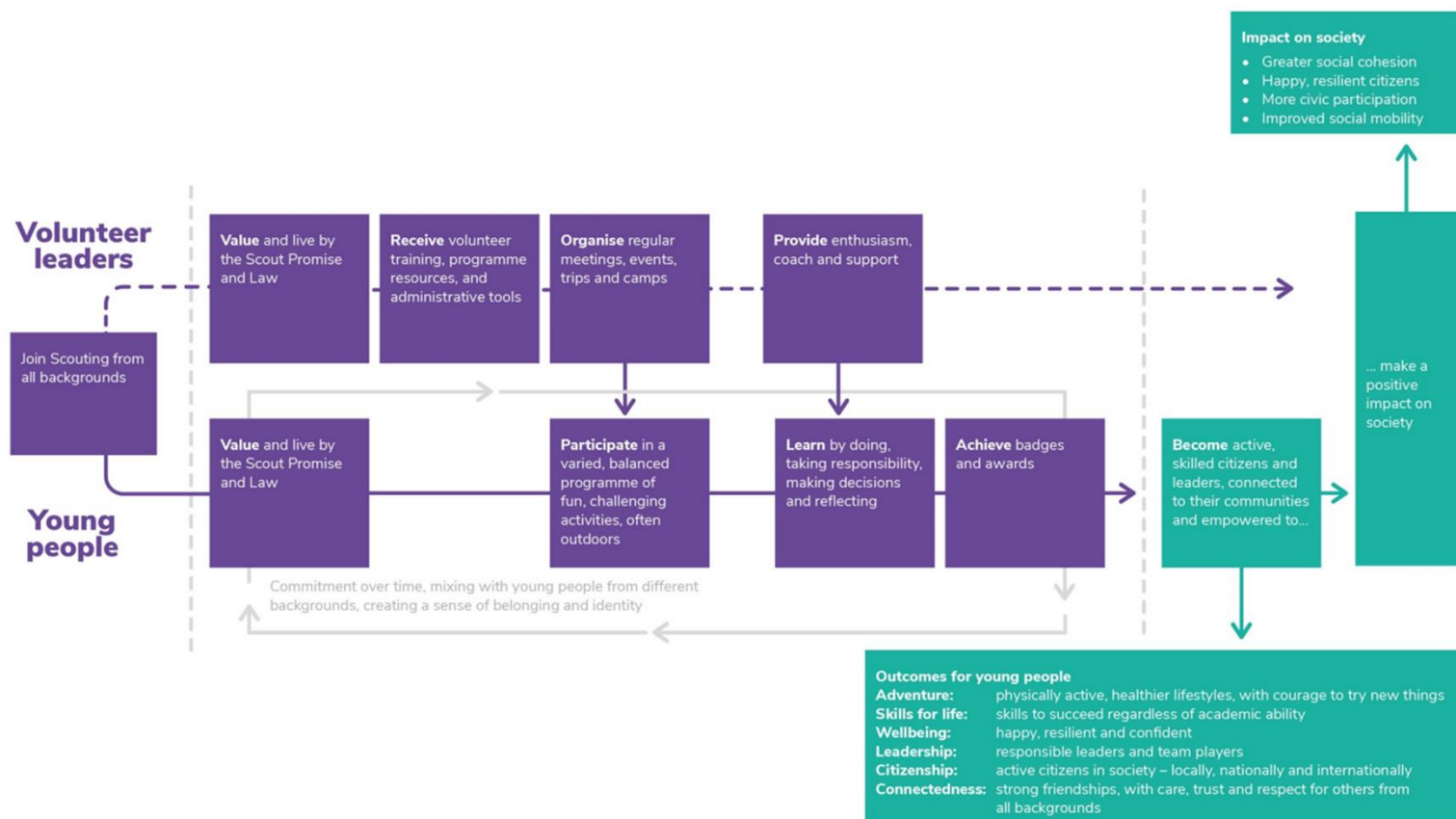
Our aim: Scouts is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.

Improving our perception

- We continue to drive awareness of Scouts and consistently communicate our skills for life message, while responding to the context of the pandemic. We paused the previous Perception work in April 2020 to address immediate priorities raised by COVID-19's societal impact. We've focused on supporting young people in lockdowns, making sure they could still learn skills for life, and preparing to recruit new volunteers and launch the early years section in 2021.
- Throughout this, we've continued to create quality content that demonstrates the relevance of Scouts

Theory of Change

Our Theory of Change shows the positive difference Scouts make in society. We welcome young people and volunteers from all backgrounds, and with us, they learn and share skills, enjoy an engaged and varied programme of activities, honour the Scout values and become active citizens of a connected community. We produce happier, more resilient citizens who work together towards greater social cohesion and an undeniably better world.



Review of Financial Results

The Trustees acknowledge and thank the grant making bodies which have supported our activities during the year; please see page 19 for further details.

Details of the County's income and expenditure are reported in the financial statements on pages 14 to 26.

The County's unrestricted income decreased by £35,934 compared to the prior year due predominately due to a decrease in membership income of £14,451 and the prior year was higher due to a one-off £10,000 Covid-19 grant from North Tyneside Council. In addition to the above, the County had a reduction in fundraising activities of £29,313 (relating to sponsorship income from #CampatHome) which was partially offset by increases in activity income of £13,287 (from County events), other income of £4,401, and investment income of £141.

Membership income is anticipated to increase by 18% based on the January 2022 census which gives a forecast increase of £8,900 in the financial year ending 31 March 2023, bringing us back in line with FY19 membership income numbers.

The County's unrestricted expenditure increased by £5,368 compared to the prior year driven by £8,369 additional spend on digital transformation and support and a £5,617 increase in Scout House related costs reflecting the transition back to face-to-face Scouting and the broader increasing prices (utilities, equipment maintenance, etc.). There was also a £666 increase in staff costs and professional fees in the year. These costs were offset by a £12,454 reduction in activity spend.

Net movement in unrestricted funds (before investment gains or losses) for the year moved from a net surplus of £26,122 to a loss of £15,181. This is driven by reduced membership income (impact felt from Covid-19 in the current year) and the one-off Covid-19 grant received in the prior year, combined with an increased investment in digital infrastructure and added costs of restarting face-to-face Scouting activities in Northumberland.

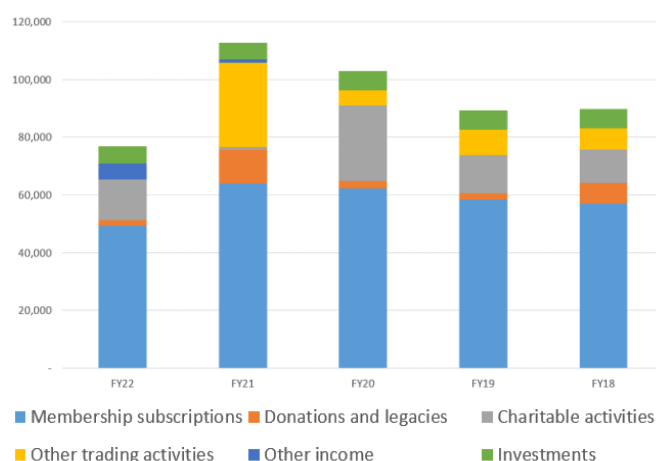
Investment gains were £944 (2021: £13,884 gain). This gain in value reflects the overall impact of macroeconomic events on the global economy (the prior year gain resulted from the recovery of a previous loss in FY20 driven by the Covid-19 pandemic).

During the year, the Trustees utilised £25,000 that had been designated to Covid-19 restart activities. These costs reflect the delivery of activities and awards in FY23 as we encourage Scouting to return to face-to-face.

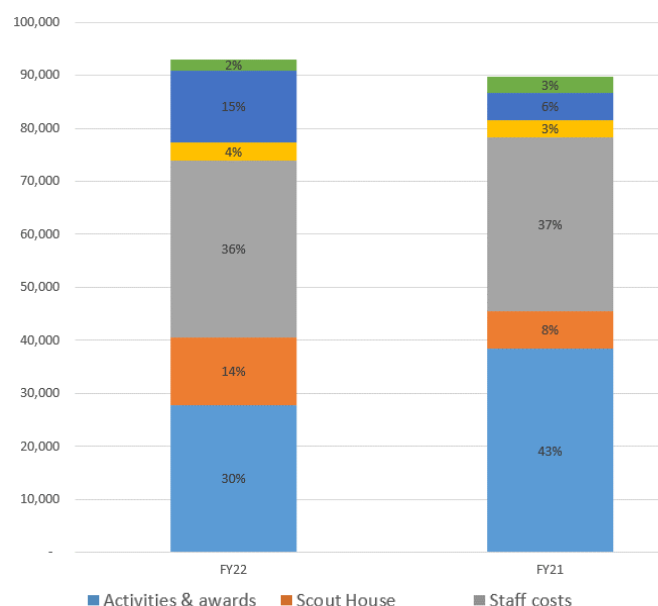
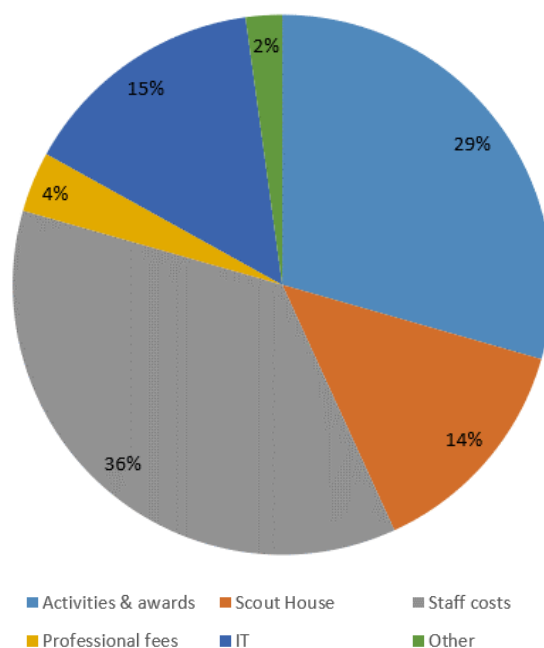
At 31 March 2022, the general reserve on hand was £361,340 (2021: £350,577); of this £120,010 (2021: £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2022 are £241,330 (2021: £230,567). Of these, 61% are held in investments which can be made available at short notice.

The Trustees have reviewed the level of reserves against the requirements of core expenditure and a surplus of funds of £151,330 has been identified as of 31 March 2022. The Trustees acknowledge that the reserves are in excess of these requirements and the Trustees continue to seek appropriate spending opportunities.

Unrestricted Income



Unrestricted Expenditure



Investment Policy

The Trustees investment policy is reflected in the holdings of units in investment funds designed for charities. The units purchased include both fixed interest and income-producing investments; and represent 61% of the free reserves (see Finance Report).

Reserves Policy

The Trustees consider that general reserves held should represent at least 12 months of core County expenditure, determined to be £90,000; under normal circumstances this allows necessary confidence for the continued financial stability of the County. As of 31 March 2022, the Trustees acknowledge that the reserves are in excess of these requirements and continue to look for suitable projects or resources which would assist in providing Scouting activities in the County.

Serious Matters or Incidents

The Trustees confirm there were no serious incidents or matters to advise to the Charity Commission during the year.

Going Concern

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity's forecasts and projections, taking account of reasonably possible changes in performance, show that the Charity should be able to meet its day-to-day working capital requirements through its bank accounts and excess reserves (see Reserves Policy note). The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied the systems and procedures are in place to mitigate our exposure to the major risks.

Failure to follow Safeguarding Procedures: All adults are trained in Safeguarding procedures. The Scout Association ("TSA") maintains a dedicated team to support and address any issues as a matter of urgency.

Injury to beneficiaries, volunteers, and members: The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Damage to the building, property, and equipment: The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Reduced income: The County is primarily reliant upon membership income in the form of subscriptions and this income is inherently linked to the performance of Groups and Districts within the County. The County holds excess reserves to ensure continuity of activities should there be a major reduction in income.

Unauthorised expenditure: Delegated approval limits are in place and the Treasurer, the Finance Sub-Committee, or the Executive Committee authorise all transactions depending on the nature and amounts involved. The County Treasurer approves all bank payments.

Cash flow risk: The Charity's activities expose it primarily to the financial risks of changes in membership numbers and interest rates.

Credit risk: The Charity's principal financial assets are bank balances and cash, investments and trade and other receivables. The Charity's credit risk is primarily attributable to its receivables and loan debtors. The amount recognised in the statement of financial position are net of allowances for doubtful receivables. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies. Investments held are in investment funds designed for charities and can be released at short term notice.

Liquidity risk: The Charity has excess reserves and net current assets providing sufficient funds for ongoing operations. The Charity generally receives income ahead of the associated expenditure however where this may not be the case, the Charity actively manages any delays between receipts and expenditure to ensure the timing does not present liquidity issues for the Charity, or any shortfall.

Covid-19: The County has been following TSA and Government guidance regarding Covid-19 to ensure appropriate safeguarding procedures are in place for all beneficiaries, volunteers, and members.

During the previous two years measures implemented have included the temporary closure of all premises and face-to-face Scouting in the County, a high degree of social disruption which had an impact on the delivery of and demand for the activities of the County, the availability of volunteers to support the charity, and levels of illness and potential unemployment across society which will affect the beneficiaries of the Charity.

In the year ended 31 March 2022 the Trustees note there has been a 22% reduction in membership across the County (c1,800 members) and as such the Charity incurred a £14,500 reduction to the County in membership income. The Trustees note that the January 2022 census shows an increase of 13% total members evidencing that the County membership as partially recovered and as such anticipate a similar increase in income for the year ahead. As Northumberland Scouting returns to full strength, we expect a swift recovery to pre-pandemic levels.

Constitution

Northumberland County Scout Council (informally known as 'the County' and increasingly as 'Northumberland County Scouts'), is a registered charity in England and Wales (No. 508681).

The County's 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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association.

Governance structure and Executive committee Membership. 1st July 2021 – 31st March 2022

The Executive Committee is appointed at the Annual General Meeting of the County Scout Council. The Executive Committee are the Trustees of the charity and take the responsibilities of supporting and managing Scouting with the following key responsibilities:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- The opening, closure and amalgamation of Districts, Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee.

Sub Committees

The Executive Committee operates with a number of sub-committees focusing on specific areas of responsibility. Executive Committee members are encouraged to sit on one or more sub-committees. The following sub-committees operated during the year. The County Chairman and County Commissioner are ex-officio members of all sub committees.

- Appointments Advisory Sub-Committee (a)
- Finance Sub-Committee (b)

Executive Committee 2021/2022	Appoint ment Method	Member ship of Sub Committ ee	Attendan ce as % of possible *
EX OFFICIO:			
Prof Sir Alan Craft (Chairman)	1	b	100
Mark Beckwith (Treasurer)			100
Michael Wood-Williams (County Commissioner)	3		100
ELECTED:			
Colette Anson (end 09/21)	4		100
Daniel Thirlaway (end 09/21)	4		0
Darren Bailey (end 09/21)	4		100
Lewis Mortimer (2021)	4		50
Peter Thorp (2021)	4		100
Jim Allan (2021)	4		100
NOMINATED:			
Joycelyn Collie	1	b	100
Alan Kelly	1		100
Tony Stephenson	1		40
John Harvey	1		60
CO-OPTED:			
Naomi Hughes	5		100
RIGHT OF ATTENANCE (Non-Voting)			
Sean Mulligan (Nominated Adult member on the Council of The Scout Association)			
Nathaniel Tegg (Nominated Youth Member on the Council of The Scout Association)			
Ian Hill (Regional Commissioner)			

APPOINTMENT METHOD:	
1	Nominated by County Commissioner and confirmed by County Scout Council at the AGM.
2	Elected by County Scout Council at AGM.
3	Appointed in accordance with Scout Association rules.
4	Elected from the County Scout Council by the County Scout Council at the AGM. Elected members serve for an initial term of three years and may stand for election for a further term.
5	Co-opted by the County Executive Committee.

In addition to its Trustee members as indicated above, each Sub-Committee, has one or more non-Trustee members appointed for their specialist skills and at least one member who's under the age of 25 years.

Trustees Responsibilities Statement

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

The Trustees also responsible for making sure the financial statements give a true and fair view of the state of affairs of the group and charity, and of the incoming resources and application of resources of Scouts for the year. In preparing these financial statements, Trustees must:

- select suitable accounting policies and then apply them consistently
- make judgments and 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.

Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and that enable them to make sure that the financial statements comply with any applicable charity laws and, in particular, the Charities Act 2011. Trustees are also responsible for safeguarding the assets of the charity, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on The Northumberland County Scouts website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements. The maintenance and integrity of the County's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained there.

Trustees believe that the system of internal controls has been adequate to provide reassurance against material misstatement or loss.

This report was approved by the Trustees on 5th September 2022 and signed on their behalf by:

Professor Sir Alan Craft

County Chairman & President

Independent Examiner's Report to the Trustees of Northumberland County Scout Council

I report to the Trustees on my examination of the financial statements of Northumberland County Scout Council for the year ended 31 March 2022, which are set out on pages 16 to 29.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales

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 financial statements do not accord with those records; or
- (3) the financial statements 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.

John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne

5th September 2022

Statement of Financial Activities for the year ended 31 March 2022

		Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Note				
INCOME					
Membership subscriptions	2	-	49,448	49,448	63,899
Donations and legacies	3	-	1,750	1,750	11,750
Charitable activities	4	-	14,255	14,255	968
Fundraising activities	5	-	-	-	29,313
Investment income	6	-	5,855	5,855	5,713
Other income	7	-	5,505	5,505	1,104
TOTAL INCOME		-	76,813	76,813	112,747
EXPENDITURE					
Raising funds	8	-	-	-	22,470
Charitable activities	9	2,121	88,836	90,957	62,858
Other	12	-	3,158	3,158	4,467
TOTAL EXPENDITURE		2,121	91,994	94,115	89,795
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(2,121)	(16,091)	(18,212)	22,952
(Losses)/gains on investment assets	16	-	994	994	13,884
NET INCOME/(EXPENDITURE)		(2,121)	(14,237)	(16,358)	36,836
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(2,121)	(14,237)	(16,358)	36,836
<i>Total funds at 1 April 2021</i>		<i>15,199</i>	<i>381,018</i>	<i>396,217</i>	<i>359,381</i>
TOTAL FUNDS AT 31 MARCH 2022		13,078	366,781	379,859	396,217

All activities relate to continuing operations.

The notes on pages 16 to 26 form part of these financial statements.

Balance Sheet at 31 March 2022

	Note	31 March 2022 £	31 March 2021 £
FIXED ASSETS			
Tangible assets	15	120,010	120,010
Investments	16	148,265	147,321
		<u>268,275</u>	<u>267,331</u>
CURRENT ASSETS			
Debtors	17	25,7844	10,614
Cash at bank		183,016	189,651
		<u>208,800</u>	<u>200,265</u>
CREDITORS: < 1 year	18	<u>(97,216)</u>	<u>(71,379)</u>
NET CURRENT ASSETS		<u>111,584</u>	<u>128,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>379,859</u>	<u>396,217</u>
FUNDS OF THE CHARITY	20		
Restricted funds		13,078	15,199
Unrestricted funds		366,781	381,018
TOTAL CHARITY FUNDS		<u>379,859</u>	<u>396,217</u>

The financial statements on pages 14 to 26 were approved by the Trustees and authorised for issue on 17th of September 2022.

Signed for and on their behalf, by:

Prof Sir Alan Craft
Chairman

Mark Beckwith
Treasurer

Notes to the Financial Statements for the year ended 31 March 2022

1. ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (effective January 2019), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2022). Northumberland County Scout Council constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.2 Going concern

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity meets its day-to-day working capital requirements through its bank accounts and excess reserves (see the Reserves Policy note included within the Trustees Report). The Charity's forecasts and projections, taking account of reasonably possible changes in performance and broader economic conditions, show that the Charity should be able to operate within the level of its current excess funds. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Fund Accounting

Unrestricted funds are general funds which are available for use at the Trustee's discretion in furtherance of the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and expenditure for events are accounted for on the accruals basis with the amounts being recognised in the period to which the event relates. For large activities such as World Scout Jamborees and Camp Together, where expenditure is incurred in advance of the activity taking place it is recognised as a prepayment, and where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance). When the event takes place, these balances are released as income and expenditure via the appropriate restricted fund.

1.4 Income Recognition

Income is recognised in the Statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. No amounts are included in the financial statements for services donated by volunteers.

1.4 Income Recognition (Continued)

The following specific policies are applied to categories of income:

- Voluntary income including donations, gifts, legacies, and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and that the amount can be measured reliably.
- Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.
- Income for events is recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income for events is recognised using the accruals basis with the amounts being recognised in the period to which the event relates (see Fund Accounting section above). For large activities such as World Scout Jamborees and Camp Together, where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance) and are released to the appropriate fund when the event occurs.

1.5 Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

The following specific policies are applied to particular categories of expenditure:

- Charitable expenditure comprises of those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include an apportionment of the costs, including salaries, of the administration of the County based on the allocation of staff time.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements, including an allocation of the costs of administration of the County.

1.6 Tangible Fixed Assets and Depreciation

Individual fixed assets costing more than £500 are capitalised and initially held at cost.

Tangible fixed assets other than freehold property are stated at cost less depreciation. Freehold property is stated at valuation, the valuation being the current market value assuming vacant possession.

Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset Class	Depreciation method and rate
Freehold property	See note above
Fixtures & fittings	33% straight line
Computer equipment	33% straight line

1.7 Investments

Fixed asset investments are included at market value at the balance sheet date. Investments are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

1.8 Debtors

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

1.9 Cash and cash equivalents

Cash at bank in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

1.10 Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

1.11 Financial Instruments

The Charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. These basic financial instruments other than investments (see 1.7 above) are initially recognised at transaction value and subsequently measured at amortised cost.

2 MEMBERSHIP SUBSCRIPTIONS INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership subscriptions	49,448	49,448	63,899

Notes to the Financial Statements for the year ended 31 March 2022

3 DONATIONS INCOME

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	-	-	-	-
General grants	-	1,750	1,750	11,750
	-	1,750	1,750	11,750

General grants are those received from or via government agencies and charitable trusts, not conditional on delivering specified services, whilst donations are all other voluntary gifts and bequests. The Trustees are grateful for all these grants and donations which provide valuable assistance in maintaining support for scouting in the county.

Sums of £500 each or more were received from:

Handley Charity grant £1,750

Grant Income for 2021 included £10,000 North Tyneside Council Covid-19 grant (unrestricted).

4 INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from Scouting activities	-	14,255	14,255	968

Income from Scouting activities for 2021 was all unrestricted.

5 INCOME FROM FUNDRAISING ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from fundraising activities	-	-	-	29,313

6 INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income - UK investments	5,855	5,855	5,708
Bank and building society interest	-	-	5
	5,855	5,855	5,713

7 OTHER INCOME

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from scouting services	-	5,505	5,505	-
Other income	-	-	-	1,104
	-	5,505	5,505	1,104

Income from scouting services includes income received from the City of Newcastle District Scouts for services performed on their behalf.

8 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising goods purchased	-	-	22,470

9 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Direct 2022 £	Support 2022 £	Total 2022 £	Total 2021 £
Scouting activities	20,161	6,553	26,714	16,928
County services	34,409	29,834	64,243	45,930
	54,570	36,387	90,957	62,858

10 DIRECT COSTS

	Scouting activities 2022 £	County services 2022 £	Total 2022 £	Total 2021 £
Camp Together	1,900	-	1,900	2,970
Explorer Belt	-	-	-	-
Lindisfarne	221	-	221	-
Grants paid	-	495	495	-
Other activities and Training	18,040	9,049	27,089	13,518
Wages and salaries	-	24,288	24,288	23,859
Pension costs	-	577	577	684
	20,161	34,409	54,570	41,031

11 SUPPORT COSTS

	Scouting activities	County services	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Training	6,553	-	6,553	1,723
Overheads	-	23,203	23,203	13,559
Wages and salaries	-	6,477	6,477	6,362
Pension costs	-	154	154	182
	6,553	29,834	36,387	21,827

Basis of allocation - Direct costs are those incurred in providing the activities and services undertaken by the County.

Basis of allocation

Where support costs cannot be specifically attributed to the provision of activities or services, they are allocated on the basis of staff time.

12 OTHER COSTS

	Unrestricted funds	Total funds	Total funds
	2022	2022	2021
	£	£	£
Governance costs			
Independent examiners fee	1,500	1,500	1,500
AGM expenses	-	-	1,331
Wages and salaries	1,619	1,619	1,591
Pension Costs	38	38	46
	3,158	3,158	4,468

13 NET INCOME/EXPENDITURE

	2022	2021
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

During the year, no Trustees received any remuneration or benefits in kind (2021: £nil).

14. STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	32,384	31,812
Pension costs	770	912
	33,154	32,724

The average monthly number of employees during the year was as follows:

	2022	2021
	No.	No.
Employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Eligible employees may participate in the County's 'money-purchase' pension scheme with NEST (set up in October 2016).

15. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2021 & 31 March 2022	120,000	13,386	1,354	134,740
Depreciation				
At 1 April 2021 & 31 March 2022	-	13,376	1,354	14,730
Net book value				
At 31 March 2022	120,000	10	-	120,010
At 31 March 2021	120,000	10	-	120,010

The purchase and refurbishment of the building was completed in April 2013 at a total cost of £162,086. The property was valued by ID Jefferson TD BA BSc MRICS, Chartered Surveyor, of Hindmarsh and Partners (who is external to the County) at £120,000 current market value with vacant possession in July 2014 and the Trustees consider that there has been no change in value since that date. Valuations will be carried out on a regular basis in future years. The Trustees consider that to reflect the building at valuation rather than at cost reduced by future depreciation charges correctly reflects the purpose of acquiring a property for use as a County Office.

16. FIXED ASSET INVESTMENTS

	Units £	Total £
Market value		
At 1 April 2021	147,321	147,321
Revaluation	944	(317)
At 31 March 2022	148,265	147,004
Historical cost	143,520	143,520

Material investments being more than 10% in value of the portfolio

	2022 £	2021 £
M and G Charifund Income units	84,766	79,008
COIF Fixed interest units	63,499	68,313
	148,265	147,321

17. DEBTORS

	2022 £	2021 £
Loan debtors	519	794
Income Debtors	-	-
Prepayments and accrued income	25,266	9,820
	25,785	10,614

Loan debtor of £519 is all repayable within one year.

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenditure	4,112	1,959
Monies received in advance	93,104	69,420
	97,216	71,379

19. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial assets measured at fair value through income and expenditure	148,265	147,321
Financial assets measured at amortised cost	208,800	200,265
	<u>357,065</u>	<u>347,586</u>
Financial liabilities measured at amortised cost	97,216	71,379

Financial assets measured at fair value through income and expenditure are based upon bid price and comprise unit trusts (see Note 14 above).

Financial assets measured at amortised cost comprise bank balances and loans repayable to the Charity.

Financial liabilities measured at amortised cost comprise accruals and membership monies received in advance for the Charity and The Scout Association.

Notes to the Financial Statements for the year ended 31 March 2022

20 STATEMENT OF FUNDS

20.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2022

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Post Covid Restart Activities	25,000	-	(25,000)	-	-	-
Designated	30,441	-	(25,000)	-	-	5,441
Unrestricted funds						
General County	350,577	76,813	(66,994)	-	944	361,340
	381,018	76,813	(91,994)	-	944	366,781
Restricted funds						
World Jamboree	3,340	-	-	-	-	3,340
Camp Together	6,517	-	(1,900)	-	-	4,617
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
Project Lindisfarne	221	-	(221)	-	-	-
	15,199	-	(2,121)	-	-	13,078

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	30,441	-	(25,000)	-	-	5,441
General funds	350,577	76,813	(66,994)	-	944	361,340
	381,018	76,813	(91,994)	-	944	366,781
Restricted funds	15,199	-	(2,121)	-	-	13,078
Total of funds	396,217	76,813	(94,115)	-	944	379,859

Designated Funds

The interest on funds loaned by the William Leech Charity has been set aside as a designated fund available for lending.

The Post Covid-19 Restart Activity fund was set up to support the return to scouting in the County following Covid-19 which culminated in a 22% reduction in membership.

Restricted Funds

The restricted funds are held as cash at bank

Notes to the Financial Statements for the year ended 31 March 2022

20.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2021

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Post Covid Restart Activities	-	-	-	25,000	-	25,000
Activity fund	33,663	-	-	(33,663)	-	-
Activity training fund	9,195	-	(40)	(9,155)	-	-
Designated	48,299	-	(40)	(17,818)	-	30,441
Unrestricted funds						
General County	292,713	112,747	(86,585)	17,818	13,884	350,577
	341,012	112,747	(86,625)	-	13,884	381,018
Restricted funds						
World Jamboree	3,340	-	-	-	-	3,340
Camp Together	9,487	-	(2,970)	-	-	6,517
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
Project Lindisfarne	221	-	-	-	-	221
Special Needs	200	-	(200)	-	-	-
	18,369	0	(3,170)	-	-	15,199

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	48,299	-	(40)	(17,818)	-	30,441
General funds	292,713	112,747	(86,585)	17,818	13,884	350,577
	341,012	112,747	(86,625)	-	13,884	381,018
Restricted funds	18,369	-	(3,170)	-	-	15,199
Total of funds	359,381	112,747	(89,795)	-	13,884	396,217

Registered Charity Number

508681

President

Prof Sir Alan Craft

Vice Presidents

John Carr-Ellison

Don Charlton MBE

Her Grace the Duchess of
Northumberland

Sir Nigel Sherlock KCVO OBE

Chairman

Prof Sir Alan Craft

Vice Chairman

Peter Thorp

Treasurer

Mark Beckwith

County Commissioner

Michael Wood Williams

Deputy County Commissioner

Sam Lacey

County Administrator

Pamela Iley

Bankers

Barclays Bank Plc
Newcastle City Branch
Leicester
LE87 2BB

Independent Examiner

Principal: John Oswald
Stephenson Coates Audit Limited
Chartered Accountants
West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

Place of Business

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NORTHUMBERLAND SCOUTS

ANNUAL REPORT AND FINANCIAL STATEMENTS

2020/2021



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TRUSTEES REPORT TO THE COUNCIL - YEAR TO 31ST MARCH 2021

The Trustees (the members of the Executive Committee, see page 6) present their annual report together with the unaudited financial statements of Northumberland County Scout Council ("the Charity") for the year ended 31 March 2021.

The Trustees confirm that the financial statements below have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP, and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

CONSTITUTION

Northumberland County Scout Council (informally known as 'the County' and increasingly as 'Northumberland County Scouts'), is a registered charity in England and Wales (No. 508681).

The County's 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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association.

THE PURPOSE OF SCOUTING

To ensure **Scouting** is shaped by young people in partnership with adults. Members of **Scouting** in 2021 will feel empowered; valued; proud. Our mission: **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

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 challenging activities
- Make and live by their promise

Scouting is open to all young people between the ages of 6 and 25 years irrespective of class, ethnic origin, nationality (or statelessness) or race, gender, marital or sexual status, mental or physical ability, political or religious belief. Full membership is restricted to young people who will take the Scout Promise.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The Scout County of Northumberland covers and operates across the local authority areas of Newcastle upon Tyne, North Tyneside and Northumberland. Two types of service are provided by the County to further the Scout Association's purpose: support to the operation of Scouting in Northumberland and provision of activities for young people.

A programme of activities, run by County volunteers, that furthers our purpose and method and complements those offered by Scout Groups and Districts is provided for members of the Association for each of the sections: Beaver Scouts, 6-8 years; Cub Scouts 8-10 years; Scouts, 10-14 years; Explorer Scouts, 14-18 years; and Network Scouts, 18-25 years. These activities are open to all young members in the County via their Scout Groups and Districts. Some activities are restricted in participant numbers by their nature, in which case places are taken on a first come first served basis or by selection. Any selection process adheres to the Association's diversity policy and will take into account any requirements of the activity. Activities are normally financed by a range of charges, together with fundraising for larger scale activities. Should a young person not be able to pay 100% of the activity costs this would not be a bar to participation.

The County provides support to Districts and Groups operated by volunteer leaders and supporters across Northumberland. A team of volunteer Commissioners, Advisors and Skills instructors provides support to Districts and Groups in the delivery of their Scouting, which is achieved through meetings, visits and one to one assistance.

The County operates a programme of training for leaders and volunteers to equip them with the correct skills for their role. Assistance is provided with the development of Scouting; administrative and communication support is provided to help the operation of Districts and Groups. These services are free at the point of access having been financed by a mix of membership fees, fundraising and donations.

The Trustees confirm that they have had due regard to the guidance on public benefit published by the Charity Commission when reviewing the Trust's aims and objectives and in planning and operating activities during the year.

REVIEW OF FINANCIAL RESULTS

The Trustees acknowledge and thank the various grant making bodies which have supported our activities during the year; a list of the major supporters can be found on page 21.

Details of the County's income and expenditure are reported in the financial statements on pages 16 to 29.

The County's unrestricted income was higher than the previous year due to an increase in fundraising income and receipt of a £10,000 Covid-19 grant from North Tyneside Council; however, there was also a significant reduction in charitable activities income resulting from the extended periods of Covid-19 restrictions in the UK. Membership income remained in line with the prior year; however, the 22% reduction in membership noted in the Q1 2021 census does not affect the membership income in the current year ended 31 March 2021. The Trustees anticipate a £12,000 reduction in membership income for the year ended 31 March 2022. Unrestricted expenditure also decreased in the year driven by the decrease in programme activities and strict cost control. Net movement in unrestricted funds (before investment gains or losses) for the year increased from £10,645 in 2020 to £26,122 in 2021 but the impact from Covid-19 is expected to be more noticeable in the year ending 31 March 2022.

Investment gains were £13,884 in the year (2020: £18,170 loss). This increase in value reflects the overall impact of macroeconomic events on the global economy, including some recovery from the Covid-19 pandemic which significantly impacted the prior year valuation.

Restricted expenditure relates to non-refundable deposits that were paid towards the Camp Together event (previously known as 'Camp Marra') due to take place in May 2020 and were rolled forward towards the postponed event due to take place in summer 2021 however have since been identified as unrecoverable therefore have been provided for or written off.

During the year the Trustees released £42,818 of designated funds that were previously allocated to fund activity training and shortfalls in activities to the unrestricted County general funds. These amounts had been designated prior to 2015 and all training costs and subsidising of activities have been considered general County expenditure therefore the Trustees felt the designation was no longer required.

At 31 March 2021 the general reserve on hand was £350,577 (2020: £292,713); of this £120,010 (2020 £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2021 are £230,567 (2020: £172,703). Of these, 64% are held in investments which can be made available at short notice.

The Trustees have reviewed the level of reserves against the requirements of core expenditure and a surplus of funds of £196,008 has been identified as of 31 March 2021. The Trustees acknowledge that the reserves are in excess of these requirements however Covid-19 continues to present a financial risk to Scouting in Northumberland and the County and the Trustees are prepared to utilise the excess reserves we hold to support the County, Districts and Groups to protect the continuation and return of Scouting in Northumberland.

There continues to be uncertainty regarding the impact the virus will have on Scouting in Northumberland. This is being closely monitored by the Trustees and Finance Sub-committee, see the Serious Matters or Incidents and Going Concern sections of the Trustees report for further detail.

INVESTMENT POLICY

The Trustees investment policy is reflected in the holdings of units in investment funds designed for charities. The units purchased include both fixed interest and income-producing investments; and represent 64% of the surplus free funds identified (see Finance Report).

RESERVES POLICY

The Trustees consider that general reserves held should represent at least 12 months of core County expenditure, determined to be £65,000; under normal circumstances this allows necessary confidence for the continued financial stability of the County. As of 31 March 2021 the Trustees acknowledge that the reserves are in excess of these requirements; however, Covid-19 continues to present a financial risk to Scouting in Northumberland and the County and the Trustees note that the financial impact of the reduction in membership of the County will impact the years ahead, with a £12,000 reduction in membership income expected for the year ended 31 March 2022. The Trustees are prepared to utilise the excess reserves we hold to support the County, Districts and Groups to protect the continuation and return of Scouting in Northumberland.

SERIOUS MATTERS OR INCIDENTS

The Trustees consider Covid-19 and the associated lockdowns that occurred in the UK from the 23rd March 2020 to be a significant incident that will have an adverse impact on the Charity and as such reported this to the Charity Commission in the prior year who noted that the Trustees governance and management of the incident was appropriate and responsible. The situation is improving but still considered significant.

The County has been following TSA and Government guidance to ensure appropriate safeguarding procedures are in place for all beneficiaries, volunteers and members. This has resulted in temporary closure of all premises and face-to-face Scouting in the County. The measures involve a high degree of social disruption which has an impact on the delivery of and demand for the activities of the County, the availability of volunteers to support the charity, and levels of illness and potential unemployment across society which will affect the beneficiaries of the Charity.

The Trustees are continuously assessing the financial impact of Covid-19 on Scouting in the County and are prepared to utilise the excess reserves we hold to support the County, Districts and Groups. The Trustees have made enquiries to ascertain the financial position and forecast impact on Districts and Groups within the County and have performed sensitivity analysis based upon a range of scenarios. Based on the latest census completed in Q1 2021 the Trustees note there has been a 22% reduction in membership across the County (c1,300 members) which is considered significant and could lead to funding shortfalls by Groups or Districts within the County that may require financial support in the year ahead. This could be adversely affected should there be future extended periods of lockdown.

GOING CONCERN

The Trustees have prepared these financial statements on the basis that the Charity is a going concern; however, there are uncertainties surrounding this assessment.

The Charity meets its day-to-day working capital requirements through its bank accounts and excess reserves (see the Reserves Policy note included within the Trustees Report). The current economic conditions continue to create uncertainty over the level of demand for the Charity's services (Scouting in Northumberland) and the related financial impact. The Charity's forecasts and projections, taking account of reasonably possible changes in performance, show that the Charity should be able to operate within the level of its current excess funds. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and consider the systems and procedures in place sufficient to mitigate our exposure to the major risks with the exception of the impact of Covid-19 which is considered significant and ongoing.

- **Covid-19.** The County has been following TSA and Government guidance regarding Covid-19 to ensure appropriate safeguarding procedures are in place for all beneficiaries, volunteers and members. This has resulted in temporary closure of all premises and face-to-face Scouting in the County. The Trustees are assessing the financial impact of Covid-19 on the Charity continuously and are prepared to utilise the excess reserves we hold to support the County, Districts and Groups. Based on the latest census completed in Q1 2021 the Trustees note there has been a 22% reduction in membership across the County (c1,300 members) and as such the Trustees anticipate a £12,000 reduction to the County in membership income in the year ending 31 March 2022.
- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures. The Scout Association ("TSA") maintains a dedicated team to support and address any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to beneficiaries, volunteers, and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

- **Reduced income.** The County is primarily reliant upon membership income in the form of subscriptions and this income is inherently linked to the performance of Groups and Districts within the County. The County holds excess reserves to ensure continuity of activities should there be a major reduction in income.
- **Unauthorised expenditure.** Delegated approval limits are in place and the Treasurer, the Finance Sub-Committee, or the Executive Committee authorise all transactions depending on the nature and amounts involved. The County Treasurer approves all bank payments.

Cash flow risk

- The Charity's activities expose it primarily to the financial risks of changes in membership numbers and interest rates.

Credit risk

- The Charity's principal financial assets are bank balances and cash, investments and trade and other receivables. The Charity's credit risk is primarily attributable to its receivables and loan debtors. The amount recognised in the statement of financial position are net of allowances for doubtful receivables. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies. Investments held are in investment funds designed for charities and can be released at short term notice.

Liquidity risk

- The Charity has excess reserves and net current assets providing sufficient funds for ongoing operations. The Charity generally receives income ahead of the associated expenditure however where this may not be the case, for example for specific large events, the Charity actively manages any delays between receipts and expenditure to ensure the timing does not present liquidity issues for the Charity, or any shortfall.

EXECUTIVE COMMITTEE & TRUSTEES

The Executive Committee is appointed at the Annual General Meeting of the County Scout Council. The Executive Committee are the Trustees of the charity and take the responsibilities of supporting and managing Scouting with the following key responsibilities:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- The opening, closure and amalgamation of Districts, Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee.

EXECUTIVE COMMITTEE 2020/2021	Appointment Method	Membership of Sub Committee	Attendance as % of possible *
EX OFFICIO:			
Prof Sir Alan Craft (Chairman)	1		100
Mark Beckwith (Treasurer)		b	100
Michael Wood-Williams (County Commissioner)	3		100
ELECTED:			
Graeme Popay 2017 (End 09/20)	4		50
David Charlton 2017 (End 09/20)	4		100
Colette Anson 2018	4		75
Daniel Thirlaway 2018	4		50
Jim Allan 2020	4		100
Daren Bailey 2020	4		100
Peter Thorp 2020 (Vice Chair)	4		75
NOMINATED:			
Joycelyn Collie	1		100
Alan Kelly	1		100
Tony Stephenson	1		100
John Harvey	1	b	100
CO-OPTED:			
Naomi Hughes	5		100

SUB COMMITTEES

The Executive Committee operates with a number of sub-committees focusing on specific areas of responsibility. Executive Committee members are encouraged to sit on one or more sub-committees. The following sub-committees operated during the year. The County Chairman and County Commissioner are ex-officio members of all sub committees.

- Appointments Advisory Sub-Committee (a)
- Finance Sub-Committee (b)

APPOINTMENT METHOD:	
1	Nominated by County Commissioner and confirmed by County Scout Council at the AGM.
2	Elected by County Scout Council at AGM.
3	Appointed in accordance with Scout Association rules.
4	Elected from the County Scout Council by the County Scout Council at the AGM. Elected members serve for an initial term of three years and may stand for election for a further term.
5	Co-opted by the County Executive Committee.

COUNTY ADMINISTRATION AND SUPPORT

Our Administration Team continue to work effectively further improving our process and systems to provide volunteers better information and support. The staff team continue to provide solid support and the Trustees are appreciative of their flexibility.

APPOINTMENTS

Our Appointments Advisory Committee continues its on-going tasks of processing and monitoring of DBS checks appointments,

VOLUNTEERS AND STAFF

The commitment of our employees and the vast amount of help and support Scouting receives from volunteer leaders and supporters throughout the County is acknowledged by the Trustees. We are indebted to this support that ensures the success of Scouting in Northumberland.

STATEMENT OF ACTIVITIES

The Executive Committee met 4 times during the year. The Executive's sub-committees continue with their work on the delegated tasks and responsibilities. This work is acknowledged by the Trustees who are grateful for the efforts of all the sub-committee members.

TOP AWARD PRESENTATIONS

During the suspension of face to face Scouting our young people continued to work towards their top sectional awards. Many were achieved during this time and a virtual celebration took place in October 2020.

MEMBERSHIP

Northumberland Scout's total membership at the census 2021 was, 6,537.

During the year the County provided a range of virtual activities whilst Face to Face meetings were suspended to maintain Scouting across Northumberland during these unprecedented times.

- The Beaver Scouts enjoyed many challenges on a month to month basis the A-Z Challenge, a festive challenge, a virtual Science Day & Camping at Home
- The Cubs were challenged to badge work and mixed section challenges.
- The Scouts participated in the What3Word, Spy & Photography challenges
- The Explorer section enjoyed a bake off, virtual Gilwell 24 and the mixed section challenges
- All sections had the opportunity to Camp@Home, Zoom with Santa in the North Pole, What3Words, photography challenge, JOTA-JOTI, Virtual Pride Festival, Virtual Winter Camp and many more..

Membership Numbers 2021			
January 2021		Total	Total
Young People	Boys	3,589	4,840
	Girls	1,236	
	Self ID	1	
	Prefer not to say	14	
Adults			1,697
Total			6,537
Membership Numbers 2020			
January 2020		Total	Total
Young People	Boys	4,811	6,409
	Girls	1,593	
	Self ID	1	
	Prefer not to say	4	
Adults			1,916
Total			8,325

Northumberland Scouts

Young People Top Awards



Chief Scout Bronze
Award
121



Chief Scout Silver
Award
78



Chief Scout Gold
Award
45



COUNTY CHAIRMAN'S WELCOME AND OVERVIEW

This year has been unprecedented for all of us. Covid19 has impacted every aspect of our lives. It has necessitated changes to everything we do and Scouting has not been exempt from this. None of us have been exempt from national rules and guidance which has been imposed upon us. The County Commissioner in his report has detailed the extraordinary efforts that have been necessary to keep scouting “ticking over” until the pandemic is at least under control, if not ended. We will learn to live with this new threat to us. Huge efforts have been put into adapting to virtual scouting even though we have not been able to meet for regular weekly meetings.

As we start a new year it is gratifying to see that all of the hard work from our leaders has paid off and although total numbers of members are down they are nowhere near what might have been. We can look forward to the future with optimism. We have a solid and devoted cadre of leaders and young people who are anxious to return to face to face scouting

I thank the CC and his team and all of those who have kept the show on the road.

Professor Sir Alan Craft
County Chairman & President

As Scouts, we believe in preparing young people with skills for life.

We encourage our young people to do more, learn more and be more.

Each week, we give young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We're talking about teamwork, leadership and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians.

We believe in bringing people together. We celebrate diversity and stand against intolerance, always.

We're a worldwide movement, creating stronger communities and inspiring positive futures.

#SkillsForLife



COUNTY COMMISSIONER REVIEW

More than a year has passed since the beginning of the COVID-19 pandemic. Like the rest of the world, everyone at Northumberland Scouts has experienced great upheaval as we have had to adapt to living and doing things differently; personally, professionally and also within Scouts.

As the crisis hopefully starts to draw to a conclusion, we can say with pride that volunteers across the County rose to the challenge, finding new and innovative ways to continue to deliver brilliant programme and support our young people. We continued, throughout this financial year, to ensure the safety of our colleagues and our young people, whilst enabling them to still have the opportunity to Scout, either in a digital space or through ensuring that we adapted our environments to Covid restrictions when opportunities presented themselves to meet face-to-face. Maintaining and adapting such provision, on an ongoing basis, helped to prevent loneliness and isolation for so many.

Here are some of the highlights of the financial year:

Creating a Digital Community

At the start of the pandemic, a 50 strong digital SASU came together and mobilised to support improved digital administration and communication across the County. The team helped to ensure that online programmes could be delivered and that meetings could effectively take place in a virtual environment.

A new County website was also launched, with members of the county Media and Digital Team consulting with our members to ascertain what they would like to see.

We have increasingly used our Office 365 infrastructure to allow our volunteers to work more efficiently through the use of appropriate tools and automation and Office 365 has been instrumental in supporting our GDPR compliance.

We are now very well placed to proactively support the roll out of new programme planning, programme management and adult journey tools from Scout Association HQ in the coming months and years.

Delivering an Amazing Programme

Whilst we had to postpone our County Camp, the team quickly took to a virtual space and Camp at Home took place as a completely interactive digital County Camp, again demonstrating that, through extraordinary imagination and creativity, great scouting experiences can happen in new and brilliant ways. I am looking forward to Camp Together with the whole of the County collaborating to bring about our biggest and best camp yet.

Our Explorer Scout Leaders, District Explorer Scout Commissioners and Duke of Edinburgh Award team are doing an amazing job in supporting the efforts of so many DofE participants, resulting in some phenomenal achievements. Northumberland Scouts entered more members to DofE than any other County in the UK over the last financial year and had the best 'per Explorer' DofE entry rate of all the large Counties with 38.84% participation. The next closest County achieved 21.69%.

Whilst there has been a 61% overall drop in DofE entries nationally Northumberland is one of two Counties to improve their rate of award entries this year, this is an incredible achievement in any event but particularly so given the challenges of the pandemic. Well done and many thanks to everyone involved.

These are just two examples among so many great programme initiatives that have had a profound positive impact throughout the financial year and particularly in a time of global crisis. It has demonstrated the very best

that Scouting has to offer and seeing thousands of happy faces joining virtually each week or camping in their gardens, front room forts, and cardboard castles, was incredibly uplifting.

Training in a Virtual World

The training team has continued to work incredibly hard throughout the year, moving very quickly to virtual training once lockdown was instigated. They have not compromised on the quality of training delivery and have continued to focus on training compliance, ensuring keeping young people safe remains at the heart of what we do.

Scouting for All

Inclusivity is a fundamental value of Scouting and we continue to do all we can to make sure Scouting feels inclusive and accessible to all.

We continued to support Northern Pride with our colleagues from Durham Scouts and it was great to see fantastic participation in the virtual events. I very much look forward to when we can all get together at Pride again.

We've been working really hard to highlight the availability of resources to support diversity and it's great to see how we constantly challenge ourselves to be as inclusive as we can be, we've come a long way, we've got to continue to work hard to make Northumberland Scouts the most welcome it can be for all.

Together with District and Group teams, we've refocused our funding support to make Scouting more affordable for those members in disadvantaged areas and for those members who require short- or long- term financial support to take a fully active part in Scouting.

Being Led by Our Young People

Absolutely everything we do, every decision we make, is shaped by our Youth Commissioner and the young people within Northumberland Scouts to ensure that we are not only a youth focused organisation but are also a youth led organisation.

The County Youth Team have made considerable progress, ensuring that we listen to the input and feedback of our youth members when planning and running county led activities, events and competitions.

Our County Youth Commissioner is leading on our Adult Journey Project ensuring that youth shaped is at the heart of one of our most impactful projects to date.

Making an Impact in Our Community

This year our impact within the community has taken on completely different dimensions. Through beaming our programmes out virtually into homes across the county and across social media, we have been able to take our activities wider to parents and other family members and to the wider community at large, putting a smile on people's faces through difficult times. Through our continuing efforts we have been there for one another when opportunities to interact have been so considerably reduced.

It has been heartening to see the difference we have made to the lives of residents in care homes, young carers and as a result of a host of initiatives taken by groups and districts across the County.

Northumberland in Numbers

Over the last six years, Northumberland Scouts have, year on year, been leading the way on growth across the country. This year, the County has, sadly, seen a decline in membership due to the pandemic but, despite this, we have still outperformed the national trend. Despite the pandemic, youth membership retention has remained at

77.9% , including opening 7 new sections.

Our extraordinary efforts have ensured we still have more members now than we did 6 years ago. This is testament to the brilliant volunteers who have kept things going so well in the face of adversity.

All of these things have been made possible by the dedication of thousands of incredible volunteers and young people across Northumberland. Now more than ever, I feel so grateful that we have so many who are so passionate about Scouts and so willing to make this movement the best it can be.

Thank you for all that you do.

Michael Wood-Williams

County Commissioner

cc@northumberlandscouts.org.uk

Trustees Responsibilities Statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Use the going concern basis of accounting unless they intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so;

The Trustees are responsible for keeping 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 requirements of the charity's governing document. 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.

This report was approved by the Trustees on 2nd September 2021 and signed on their behalf

by:

Sir Alan Craft
Chairman

Independent Examiner's Report to the Trustees of Northumberland County Scout Council

I report to the Trustees on my examination of the financial statements of Northumberland County Scout Council for the year ended 31 March 2021, which are set out on pages 16 to 29.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the financial statements are not required to be audited, I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales

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 financial statements do not accord with those records; or
- (3) the financial statements 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.

John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne

2nd September 2021

Statement of Financial Activities for the year ended 31 March 2021

		Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Note				
INCOME					
Membership subscriptions	2	-	63,899	63,899	62,393
Donations and legacies	3	-	11,750	11,750	5,721
Charitable activities	4	-	968	968	136,756
Other trading activities	5	-	29,313	6,843	35,773
Investment income	6	-	5,713	5,713	6,743
Other income			1,104	1,104	
TOTAL INCOME		-	112,747	112,747	247,386
EXPENDITURE					
Raising funds	7	-	22,470	22,470	2,080
Charitable activities	8	3,170	59,688	62,858	240,165
Other	11	-	4,467	4,467	4,854
TOTAL EXPENDITURE		3,170	86,625	89,795	247,099
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(3,170)	26,122	22,952	287
(Losses)/gains on investment assets	15	-	13,884	13,884	(18,170)
NET INCOME/(EXPENDITURE)		(3,170)	40,006	36,836	(17,883)
Transfers between funds	20	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(3,170)	40,006	36,836	(17,883)
Total funds at 1 April 2020		18,369	341,012	359,381	377,264
TOTAL FUNDS AT 31 MARCH 2021		15,199	381,018	396,217	359,381

All activities relate to continuing operations.

The notes on pages 18 to 29 form part of these financial statements.

Balance Sheet at 31 March 2021

	Note	31 March 2021 £	31 March 2020 £
FIXED ASSETS			
Tangible assets	14	120,010	120,010
Investments	15	147,321	133,437
		<u>267,331</u>	<u>253,447</u>
CURRENT ASSETS			
Stock	16	-	147
Debtors	17	10,614	19,708
Cash at bank		189,651	247,358
		<u>200,265</u>	<u>267,213</u>
CREDITORS: < 1 year	18	<u>(71,379)</u>	<u>(161,279)</u>
NET CURRENT ASSETS		<u>128,886</u>	<u>105,934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>396,217</u>	<u>359,381</u>
FUNDS OF THE CHARITY			
Restricted funds	20	15,199	18,369
Unrestricted funds		381,018	341,012
TOTAL CHARITY FUNDS		<u>396,217</u>	<u>359,381</u>

The financial statements on pages 18 to 29 were approved by the Trustees, and authorised for issue on 2nd September 2021

and signed for and on their behalf, by:

Prof Sir Alan Craft
Chairman

Mark Beckwith
Treasurer

Notes to the Financial Statements for the year ended 31 March 2021

1. ACCOUNTING POLICIES

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (effective January 2019), and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019). Northumberland County Scout Council constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.2 Going concern

The Trustees have prepared these financial statements on the basis that the Charity is a going concern.

The Charity meets its day-to-day working capital requirements through its bank accounts and excess reserves (see the Reserves Policy note included within the Trustees Report). The current economic conditions continue to create uncertainty over the level of demand for the Charity's services (Scouting in Northumberland) and the related financial impact. The Charity's forecasts and projections, taking account of reasonably possible changes in performance, show that the Charity should be able to operate within the level of its current excess funds. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Fund Accounting

Unrestricted funds are general funds which are available for use at the trustee's discretion in furtherance of the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income and expenditure for events are accounted for on the accruals basis with the amounts being recognised in the period to which the event relates. For major activities such as World Scout Jamborees and Marra camps, where expenditure is incurred in advance of the activity taking place it is recognised as a prepayment, and where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance). When the event takes place, these balances are released as income and expenditure via the appropriate restricted fund.

1.4 Income Recognition

Income is recognised in the Statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. No amounts are included in the financial statements for services donated by volunteers.

Notes to the Financial Statements for the year ended 31 March 2021

1.4 Income Recognition (Continued)

The following specific policies are applied to categories of income:

- Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and that the amount can be measured reliably.
- Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.
- Income for events is recognised once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income for events is recognised using the accruals basis with the amounts being recognised in the period to which the event relates (see Fund Accounting section above). For major activities such as World Scout Jamborees and Marra camps, where amounts are received by instalments from the participants in advance these are recognised as deferred income (amounts received in advance) and are released to the appropriate fund when the event occurs.

1.5 Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

The following specific policies are applied to particular categories of expenditure:

- Charitable expenditure comprises of those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include an apportionment of the costs, including salaries, of the administration of the County based on the allocation of staff time.
- Governance costs are those incurred in connection with compliance with constitutional and statutory requirements, including an allocation of the costs of administration of the County.

1.6 Tangible Fixed Assets and Depreciation

Individual fixed assets costing more than £500 are capitalised and initially held at cost.

Tangible fixed assets other than freehold property are stated at cost less depreciation. Freehold property is stated at valuation, the valuation being the current market value assuming vacant possession.

Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Asset Class	Depreciation method and rate
Freehold property	See note above
Fixtures & fittings	33% straight line
Computer equipment	33% straight line

Notes to the Financial Statements for the year ended 31 March 2021

1.7 Investments

Fixed asset investments are included at market value at the balance sheet date. Investments are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

1.8 Debtors

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

1.9 Cash and cash equivalents

Cash at bank in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments.

1.10 Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

1.11 Financial Instruments

The Charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. These basic financial instruments other than investments (see 1.7 above) are initially recognised at transaction value and subsequently measured at amortised cost.

Notes to the Financial Statements for the year ended 31 March 2021

2 MEMBERSHIP SUBSCRIPTIONS INCOME

	Restricted Funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Membership subscriptions	-	63,899	63,899	62,393

3 DONATIONS INCOME

	Restricted Funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	-	-	3,660
General grants	-	11,750	11,750	2,061
	-	11,750	11,750	5,721

General grants are those received from or via government agencies and charitable trusts, not conditional on delivering specified services, whilst donations are all other voluntary gifts and bequests. The Trustees are grateful for all these grants and donations which provide valuable assistance in maintaining support for scouting in the county.

Sums of £500 each or more were received from:

Handley Charity grant	£1,750
NTC Covid-19 grant	£10,000

Donations Income for 2020 included £3,200 restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from Scouting activities	-	968	968	136,756

Income for 2020 included £110,744 restricted income.

5 INCOME FROM OTHER TRADING ACTIVITIES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from fundraising activities	-	29,313	29,313	31,013
Income from sales	-	-	-	4,760
	-	29,313	29,313	35,773

Notes to the Financial Statements for the year ended 31 March 2021

6 INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - UK investments	5,708	5,708	6,738
Bank and building society interest	5	5	5
	<u>5,713</u>	<u>5,713</u>	<u>6,743</u>

7 EXPENDITURE ON RAISING FUNDS

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising goods purchased	22,470	22,470	2,080

8 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Direct 2021 £	Support 2021 £	Total 2021 £	Total 2020 £
Scouting activities	15,205	1,723	16,928	180,895
County services	25,826	20,104	45,930	59,270
	<u>41,031</u>	<u>21,827</u>	<u>62,858</u>	<u>240,165</u>

9 DIRECT COSTS

	Scouting activities 2021 £	County services 2021 £	Total 2021 £	Total 2020 £
Training	388	-	388	3,848
World Jamboree	-	-	-	141,885
Marra Camp	2,970	-	2,970	1,668
Grants paid	-	-	-	9,102
Other projects	2,030	11,100	13,130	37,356
Explorer Belt	-	-	-	-
Wages and salaries	9,544	14,315	23,859	24,100
Pension costs	273	411	684	712
	<u>15,205</u>	<u>25,826</u>	<u>41,031</u>	<u>218,671</u>

Basis of allocation

Direct costs are those incurred in providing the activities and services undertaken by the County.

Notes to the Financial Statement for the year ended 31 March 2021

10 SUPPORT COSTS

	Scouting activities	County services	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Training	1,723	-	1,723	1,603
Other projects	-	13,559	13,559	13,276
Wages and salaries	-	6,362	6,362	6,427
Pension costs	-	182	182	190
	1,723	20,104	21,827	21,496

Basis of allocation

Where support costs cannot be specifically attributed to the provision of activities or services, they are allocated on the basis of staff time.

11 OTHER COSTS

	Unrestricted funds	Total funds	Total funds
	2021	2021	2020
	£	£	£
Governance costs			
Independent examiners fee	1,500	1,500	1,500
AGM expenses	1,331	1,331	1,700
Wages and salaries	1,591	1,591	1,607
Pension Costs	46	46	47
	4,467	4,467	4,854

12 NET INCOME/EXPENDITURE

	2021	2020
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

During the year, no Trustees received any remuneration or benefits in kind (2020: £NIL); one Trustee received travelling expenses of £nil (2020: £1,148) other than in their role as Trustee.

Notes to the Financial Statements for the year ended 31 March 2021

13. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	31,812	32,133
Pension costs	912	949
	32,723	33,082

The average monthly number of employees during the year was as follows:

	2021	2020
	No.	No.
Employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

Eligible employees may participate in the County's 'money-purchase' pension scheme with NEST (set up in October 2016).

14. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2020 & 31 March 2021	120,000	13,386	1,354	134,740
Depreciation				
At 1 April 2020 & 31 March 2021	-	13,376	1,354	14,730
Net book value				
At 31 March 2021	120,000	10	-	120,010
At 31 March 2020	120,000	10	-	120,010

The purchase and refurbishment of the building was completed in April 2013 at a total cost of £162,086. The property was valued by ID Jefferson TD BA BSc MRICS, Chartered Surveyor, of Hindmarsh and Partners (who is external to the County) at £120,000 current market value with vacant possession in July 2014 and the Trustees consider that there has been no change in value since that date. Valuations will be carried out on a regular basis in future years. The Trustees consider that to reflect the building at valuation rather than at cost reduced by future depreciation charges correctly reflects the purpose of acquiring a property for use as a County Office.

Notes to the Financial Statements for the year ended 31 March 2021

15. INVESTMENTS

Fixed Asset Investments

	Units £	Total £
Market value		
At 1 April 2020	133,437	133,437
Revaluation	13,884	13,884
At 31 March 2021	147,321	147,321
Historical cost	143,520	143,520

Material investments being more than 10% in value of the portfolio

	Units £	Total £
M and G Charifund Income units	79,008	64,148
COIF Fixed interest units	68,313	69,289
	147,321	133,437

16. STOCK

	2021 £	2020 £
Stock for resale	-	147

17. DEBTORS

	2021 £	2020 £
Loan debtors	794	3,069
Income Debtors	-	-
Prepayments and accrued income	9,820	16,639
	10,614	19,708

Loan debtors includes £244 (2020: £519) due for repayment after more than one year but less than five years.

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenditure	1,959	3,867
Monies received in advance	69,420	157,412
	71,379	161,279

19. FINANCIAL INSTRUMENTS

	2021	2020
	£	£
Financial assets measured at fair value through income and expenditure	147,321	133,437
Financial assets measured at amortised cost	200,265	267,065
	<u>347,586</u>	<u>400,502</u>
Financial liabilities measured at amortised cost	<u>71,379</u>	<u>161,279</u>

Financial assets measured at fair value through income and expenditure are based upon bid price and comprise unit trusts (see Note 15 above).

Financial assets measured at amortised cost comprise bank balances and loans repayable to the Charity.

Financial liabilities measured at amortised cost comprise accruals and membership monies received in advance for the Charity and The Scout Association.

Notes to the Financial Statements for the year ended 31 March 2021

20 STATEMENT OF FUNDS

20.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2021

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Post Covid Restart Activities	-	-	-	25,000	-	25,000
Activity fund	33,663	-	-	(33,663)	-	-
Activity training fund	9,195	-	(40)	(9,155)	-	-
Designated	48,299	-	(40)	(17,818)	-	30,441
Unrestricted funds						
General County	292,713	112,747	(86,585)	17,818	13,884	350,577
	341,012	112,747	(86,585)	-	13,884	381,018
Restricted funds						
World Jamboree	3,340	-	-	-	-	3,340
Marra Camp	9,487	-	(2,970)	-	-	6,517
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
Project Lindisfarne	221	-	-	-	-	221
Special Needs	200	-	(200)	-	-	-
	18,369	0	(3,170)	-	-	15,199

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	48,299	-	(40)	(17,818)	-	30,441
General funds	292,713	112,747	(86,585)	17,818	13,884	350,577
	341,012	112,747	(86,625)	-	13,884	381,018
Restricted funds	18,369	-	(3,170)	-	-	15,199
Total of funds	359,381	112,747	(89,795)	-	13,884	396,217

Designated Funds

The interest on funds loaned by the William Leech Charity has been set aside as a designated fund available for lending.

The Activity fund and Activity training funds were set up years ago to provide funding for training of instructors and leaders where a specific permit is required to be able to run activities. The Trustees have released these funds into the unrestricted general funds for the County given these activities form part of the normal operations for the County and it was felt the designation was no longer required.

The Post Covid-19 Restart Activity fund has been set up to support the return to scouting in the County following Covid-19 which culminated in a 22% reduction in membership.

Restricted Funds

The restricted funds are held as cash at bank.

Notes to the Financial Statements for the year ended 31 March 2021

20.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2020

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,441	-	-	-	-	5,441
Activity fund	33,663	-	-	-	-	33,663
Activity training fund	9,655	640	(1,100)	-	-	9,195
Designated	48,759	640	(1,100)	-	-	48,299
Unrestricted funds	-	-	-	-	-	-
General County	299,778	102,370	(91,265)	-	(18,170)	292,713
	348,537	103,010	(92,365)	-	(18,170)	341,012
Restricted funds						
World Jamboree	2,929	144,376	(143,965)	-	-	3,340
Uganda	3,011	-	(3,011)	-	-	-
Marra Camp	11,154	-	(1,668)	-	-	9,487
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,541	-	-	-	-	4,541
Project Lindisfarne	221	-	-	-	-	221
Special Needs	200	-	-	-	-	200
Adventure Fund	6,090	-	(6,090)	-	-	-
	28,727	144,376	(154,734)	-	-	18,369

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	48,759	640	(1,100)	-	-	48,299
Unrestricted funds	299,778	102,370	(91,265)	-	(18,170)	292,713
	348,537	103,010	(92,365)	-	(18,170)	341,012
Restricted funds	28,727	144,376	(154,734)	-	-	18,369
Total of funds	377,264	247,386	(247,099)	-	(18,170)	359,381

Registered Charity Number

508681

President

Prof Sir Alan Craft

Vice Presidents

John Carr-Ellison

Don Charlton MBE

Her Grace the Duchess of
Northumberland

Sir Nigel Sherlock KCVO OBE

Chairman

Prof Sir Alan Craft

Vice Chairman

Peter Thorp

Treasurer

Mark Beckwith

County Commissioner

Michael Wood Williams

County Administrator

Pamela Iley

Advisors

Bankers

Barclays Bank Plc
Newcastle City Branch
Leicester
LE87 2BB

Independent Examiner

Principal: John Oswald
Stephenson Coates Audit Limited
Chartered Accountants
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