



# 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](http://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
<b>Young People</b>	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
<b>Adults</b>	Sub Total	1710	1667	1697
<b>Total</b>		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
<b>Total</b>	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
<b>Total</b>	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.

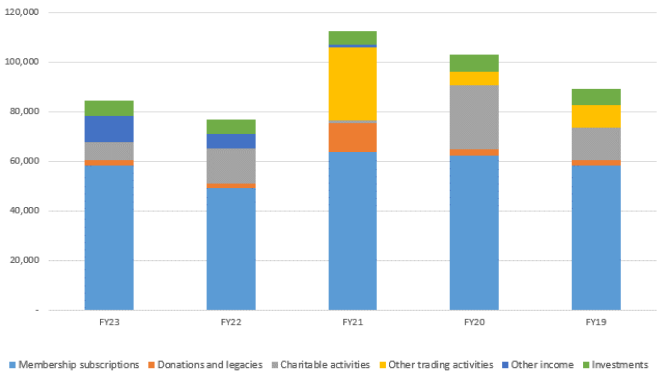
Net movement in unrestricted funds (before investment gains or losses) for the year moved from a net loss of £17,302 to a net gain of £1,883. This is driven by increased membership income (impact felt from Covid-19 in the prior year), combined with strong cost control. This is in line with the County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

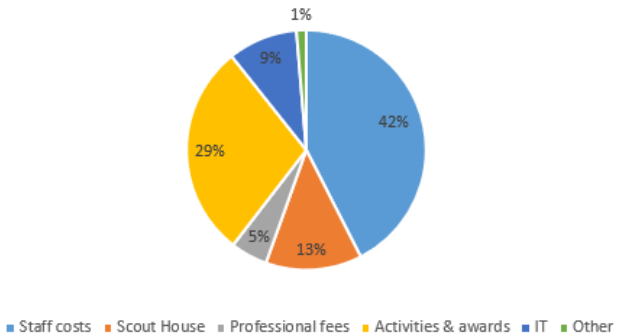
At 31 March 2023, the general reserve on hand was £354,215 (2022: £361,340); of this £120,010 (2021: £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2023 are £234,205 (2022: £241,330). Of these, 59% are held in investments which can be made available at short notice.

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.

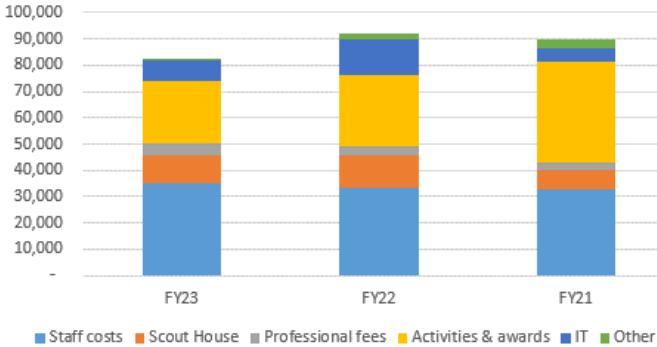
Unrestricted Income



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)

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

<b>APPOINTMENT METHOD:</b>	
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 30<sup>th</sup> 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

30<sup>th</sup> 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				
<b>INCOME</b>					
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
<b>TOTAL INCOME</b>		-	<b>84,607</b>	<b>84,607</b>	<b>76,813</b>
<b>EXPENDITURE</b>					
Charitable activities	7	-	79,467	79,467	90,957
Other	10	-	3,257	3,257	3,158
<b>TOTAL EXPENDITURE</b>		-	<b>82,724</b>	<b>82,724</b>	<b>94,115</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>			<b>1,883</b>	<b>1,883</b>	<b>(17,302)</b>
(Losses)/gains on investment assets	14	-	(9,008)	(9,008)	944
<b>NET INCOME/(EXPENDITURE)</b>			<b>(7,125)</b>	<b>(7,125)</b>	<b>(16,358)</b>
Transfers between funds	18	-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>			<b>(7,125)</b>	<b>(7,125)</b>	<b>(16,358)</b>
Total funds at 1 April 2022		13,078	366,781	379,859	396,217
<b>TOTAL FUNDS AT 31 MARCH 2023</b>		<b>13,078</b>	<b>359,656</b>	<b>372,734</b>	<b>379,859</b>

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	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	13		120,010		120,010
Investments	14		139,257		148,265
			<u>259,267</u>		<u>268,275</u>
<b>CURRENT ASSETS</b>					
Debtors	15	168,772		25,784	
Cash at bank		<u>370,317</u>		<u>183,016</u>	
		539,088		208,800	
<b>CREDITORS: &lt; 1 year</b>	16	<u>(425,622)</u>		<u>(97,216)</u>	
<b>NET CURRENT ASSETS</b>			<u>113,467</u>		<u>111,584</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>372,734</u>		<u>379,859</u>
<b>FUNDS OF THE CHARITY</b>	18				
Restricted funds			13,078		13,078
Unrestricted funds			359,656		366,781
<b>TOTAL CHARITY FUNDS</b>			<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 30<sup>th</sup> 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
	£	£	£
<b>Governance costs</b>			
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 £
<b>Cost or valuation</b>				
At 1 April 2022 & 31 March 2023	<u>120,000</u>	<u>13,386</u>	<u>1,354</u>	<u>134,740</u>
<b>Depreciation</b>				
At 1 April 2022 & 31 March 2023	-	13,376	1,354	14,730
<b>Net book value</b>				
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 £
<b>Market value</b>		
At 1 April 2018	148,265	148,265
Revaluation	(9,008)	(9,008)
At 31 March 2022	139,257	139,257
<b>Historical cost</b>	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 £
<b>Designated funds</b>						
Interest on Leech funds	5,441	-	-	-	-	5,441
Designated	5,441	-	-	-	-	5,441
<b>Unrestricted funds</b>						
General County	361,340	84,607	(82,724)	-	(9,008)	354,215
	<b>366,781</b>	<b>84,607</b>	<b>(82,724)</b>	<b>-</b>	<b>(9,008)</b>	<b>359,656</b>
<b>Restricted funds</b>						
World Jamboree	3,340	-	-	-	-	3,340
Camp Together	4,617	-	-	-	-	4,617
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,540	-	-	-	-	4,540
	<b>13,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,078</b>

#### 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
	<b>366,781</b>	<b>84,607</b>	<b>(82,724)</b>	<b>-</b>	<b>(9,008)</b>	<b>359,656</b>
Restricted funds	13,078	-	-	-	-	13,078
<b>Total of funds</b>	<b>379,859</b>	<b>84,607</b>	<b>(82,724)</b>	<b>-</b>	<b>(9,008)</b>	<b>372,734</b>

### 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 £
<b>Designated funds</b>						
Interest on Leech funds	5,441	-	-	-	-	5,441
Post Covid Restart Activities	25,000	-	(25,000)	-	-	-
Designated	30,441	-	(25,000)	-	-	5,441
<b>Unrestricted funds</b>						
General County	350,577	76,813	(66,994)	-	944	361,340
	<b>381,018</b>	<b>76,813</b>	<b>(91,994)</b>	<b>-</b>	<b>944</b>	<b>366,781</b>
<b>Restricted funds</b>						
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
<b>Total of funds</b>	<b>396,217</b>	<b>76,813</b>	<b>(94,115)</b>	<b>-</b>	<b>944</b>	<b>379,859</b>

**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

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](mailto:info@northumberlandscouts.org.uk)

Web: [northumberlandscouts.org.uk](http://northumberlandscouts.org.uk)



**Visit our Website**

[northumberlandscouts.org.uk](http://northumberlandscouts.org.uk)

**Like us on Facebook!**

[www.facebook.com/NorthumberlandScouts](http://www.facebook.com/NorthumberlandScouts)

**Follow us on Twitter!**

[www.twitter.com/NorthlandScouts](http://www.twitter.com/NorthlandScouts)