

Trustees' Report to the Council – Year to 31 March 2019

The Trustees (the members of the Executive Committee, see page 5) present their annual report together with the unaudited financial statements of the charity for the year ended 31 March 2019. The Trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS102) published in July 2014.

Constitution

Northumberland County Scout Council is a registered charity (No 508681); the Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout County and its Council are part of The Scout Association which is incorporated under Royal Charter and share its purpose and method.

The Purpose of Scouting

To ensure **Scouting** is shaped by young people in partnership with adults. Members of **Scouting** in 2019 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 exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

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.

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 Induction

Executive Committee members are inducted by way of online Executive training that outlines their role and responsibilities, together with that of the Executive Committee; copies of the annual report and other trustee guidance material are made available to assist them in their role.

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 2018/2019	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	4		75
David Charlton 2017	4		100
Colette Anson 2018	4		75
Christine Wardlaw 2018	4		100
Daniel Thirlaway 2018	4		75
Daniel Mercer (also County Adult Representative to the National Scout Council) 2016	4		
Nominated:			
Joycelyn Collie	1		100
Alan Kelly	1		100
Tony Stephenson	1		100
John Harvey	1	b	100
Beth Wyld	1		75
Naomi Hughes	5		100

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.

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 that systems and procedures are in place to mitigate our exposure to the major risks.

Reserves Policy

The Trustees consider that general reserves held should represent at least 12 months of core County expenditure; this allows necessary confidence for the continued financial stability of the County. As of 31 March 2019 the Trustees acknowledge that the reserves are in excess of 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; the former hold 77% of the surplus funds identified (see Finance paragraphs on page 8 in the Report) which may be required to be released at short notice, to reduce exposure to fluctuations in value.

Serious Matters or Incidents

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

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 5 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

Our regular Chief Scout's Award ceremonies continue to be popular. We look forward to seeing more and more young people receive their awards and the acknowledgement they deserve.

Membership Numbers 2019			
January 2019		Total	Total
Young People	Boys	4,695	6,200
	Girls	1,505	
Adults			1,948
Total			8,148
Membership Numbers 2018			
January 2018		Total	Total
Young People	Boys	4,429	5,747
	Girls	1,318	
Adults			1,911
Total			7,658

The County's total membership at the census 2019 was 8,148 which represents extraordinary growth.

During the year the County continued to provide a range of services and activities to further enhance Scouting across the County. The Cubs held a successful Sixer & Seconder weekend at Hawkhirst.

The Scout Section held a great badge weekend covering the pioneer and the forester badges.

The County was well represented at The Scout Association Winter Camp at Hawkhirst, Kielder (January 2019)

Young Leaders have continued to take part in County Young Leader module training and this continues to be successful.

The all section County Climbing Festival was, again, very well received in November 2018 and another is planned for this year.

The County had representation at the Pride Festivals in the summer of 2018.

Pirate Marra, our flagship event, was a great success with increased numbers on two years ago and for once, the sun shone all weekend!

County Chairman's Review

It has been another very successful year for Northumberland Scouts with increases in both membership and activity. Our growth has been quite extraordinary and this is down to a number of factors. Clearly recruiting and looking after volunteer leaders has been at the heart of what we have been able to achieve. We have improved our training so that our new leaders feel well supported and consequently stay with us.

We have widened the activities which we have been able to put on at a County level but of course these only complement what is already going on at a District and Group level. A large contingent has gone off to the World Scout Jamboree in America and we look forward to hearing about this once in a lifetime experience when they return

I thank all of those who have been involved in Scouting in Northumberland. We are growing, we are financially stable and we have plans for the future to continue our progress

Alan Craft
County President and Chairman

County Commissioner's Review

Scouting changes lives. Like the entire dedicated volunteer team across Northumberland, I am passionate about ensuring young people get the best start in life and have the opportunity to make a positive difference to society. It is amazing to see, week in and week out, our amazing programme and delivery method enrich young people's lives, thanks to everyone's hard work.

Across the UK, there are ambitious targets to ensure 50,000 more young people are able to enjoy scouting, supported by an additional 10,000 amazing leaders, with a quarter of a million young people making an impact in their communities and scouting taking place in 500 more areas of deprivation by 2023. Northumberland has been leading the way in working towards national targets for several years and we continue to be optimistic about our contribution.

GROWTH

Whilst nationally our youth membership has plateaued this year, down by 0.4% overall, scouting in Northumberland has continued to grow, with youth membership up by 15.3%. Working together we've grown scouting in Northumberland by an astonishing 32.3 % increase in total membership over the last 4 years, which means we've caught up and are now exceeding our growth goals, outperforming our national strategy.

When we deliver consistently great programmes, young people will join and stay. We have 729 young people on our waiting lists and I'd love to see the amazing work we are already doing to open new sections increase to eliminate waiting lists. I understand we need leaders to make this happen so am also pleased to report that the 6% growth in adult volunteers was entirely those working within groups in leadership roles. If you would like to open a new section, please go for it! We can provide all the support you need to make it happen.

I'm incredibly pleased to see that Young Leaders are also up by 23% this year, so the Young Leader success story continues. I hope to see us work towards our goal of at least two in every section totalling an additional 355 Young Leaders.

INCLUSIVITY

Our Scouting for All Strategy put inclusivity at the heart of our work and we're now seeing the results. Numbers of girls and women in Scouts are up again, this time by 4%, and now almost 30% of the total movement is female. In Northumberland, we have to renew our resolve to ensure the 195 Sections with fewer than 5 female young people as members is further reduced over the coming year. Inclusivity isn't just about saying we're open to all, it's about having the confidence and making the effort to start those conversations.

YOUTH SHAPED

Youth Shaped scouting has taken place across our County and District teams and is at the heart of our decision making. I'm delighted Izzy Neri will be joining the County leadership team as County Youth Commissioner, to continue Stu Bennett's great work. Izzy will join the core operational team to ensure Youth Shaped decision making is at the heart of all that we do.

COMMUNITY IMPACT

As Scouts, we aim to leave the world a little better than we found it and I'm very keen to see the launch of the new Million Hands themes in October, chosen by young people. These themes will enable young people in Northumberland to contribute to protecting our environment, ending homelessness, better mental health, understanding disability, supporting refugees and displaced children and helping promote kindness in every community.

PROGRAMME

We're working hard to ensure our programme is as good as it can be and, with two years of programme ideas on the new digital planning tool, it's getting easier. The tool has been launched in 'beta' so will continue to improve. Keep an eye out as new sections are introduced. Over the coming year we will be working really hard to provide programme support with a particular focus on programme for 13 to 19 year olds, including work on retention.

PEOPLE

The adult journey is how we bring in new volunteers, how we support them and get them into roles they will enjoy. We've got some great people helping us do this and it is now realising its incredible potential, please do all that you can to support training and ensure scouting is a great place for all. We have a new compliance tool for us to establish where there is missing mandatory training and emphasis will be placed on ensuring everyone has completed these modules.

PERCEPTION

I know that so many of you have been working hard to make the switch to our new brand and visual identity. We've got until May 2020 and a huge thank you all those who have already taken steps. Talking about skills for life and using our new identity will help people really understand and be inspired by what we do. It's all part of our work to reach out to new communities.

SAFEGUARDING

I'm delighted to see the incredible effort that has gone in to ensuring safeguarding remains our top priority, we keep young people safe by making sure everyone is trained, promoting the yellow card and helping to create an environment where safeguarding concerns can always be raised.

This report represents another amazing year for Northumberland and puts us at the top of the UK in terms of our achievements. This is all because of the hard work and dedication of the 2,349 volunteers who work so hard to make a difference.

Thank you for all that you do.

Michael Wood Williams
County Commissioner

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. The online County Uniform shop opened and any profit made from the shop will remain in the County to benefit our young people. Scout House remains a key asset in our work providing facilities for the staff team, training and volunteer meetings.

Northumberland Scout Adventure Fund

We remind members of Northumberland Scouts that we welcome applications to our Adventure Fund to help support adventurous activities and international travel. Full details can be found on our web site.

Appointments

Our Appointments Advisory Committee continues its on-going tasks of processing and monitoring of DBS checks appointments, permits, safeguarding and first response within the County. During the year advice was provided to the County Commissioner to assist with dispute resolution.

Adult Training

The Training team have continued this year with the aim of balancing accessibility for all with providing the best training and support possible so that our young people are able to access the best Scouting possible.

It is a constant and exciting challenge to me to ensure we have a system which supports change and is both appropriate and inclusive. As such, I have been looking at the bigger picture of the adult journey - from the point of entry onwards. Over the last year, there has been collaboration with AAC representatives from across the County. It is hoped that this work will allow new (and existing) volunteers a consistent, open and welcoming appointments meeting regardless of their role or District.

I have also been focussing on Ongoing Learning (First Response, Safeguarding and Safety) which we all have a responsibility for keeping up to date. We now have Face to Face Safeguarding training available for those who require it and I would highly recommend attending a session when one becomes available.

This year has seen a dip in the number of Wood Badges which have been completed, but there are a significant number of leaders who are at the "one last push" stage. Part of this is reflected in the struggle to provide First Response. This is now becoming stable and thank you to all who have assisted with this process.

We have started to make significant headway with Manager training, although the process still feels quite slow and frustrating for all concerned. However, we have been able up celebrate a number of successful completions and I would like to thank all those who have and continue to persevere.

Thank you as well to the fantastic team of Local Training Managers, Trainers and Training Advisers who continue to work in a tremendous way in their assistance of others.

As I conclude my report and reflection on the past year, I would also like to take this opportunity to acknowledge the inspirational and tireless contribution made by Jo Gardiner. Her tenacity and good humour coupled with a deep desire to allow all young people and adults the best scouting possible had an extraordinary impact from the moment she joined the team. This came first with supporting her team of Leaders at 18th Newcastle to Wood Badge completion and quickly spread to Leaders and Managers throughout the County. Principled and persistent, Jo sought to include and support all those she was able to get alongside and did so in a way that was the very embodiment of our Scouting values - both as a TA and in her delivery of training. I don't have the words to fully express how much I will miss her as a friend and colleague - but I have absolutely no doubt that the impact Jo made will be her phenomenal legacy for many years to come.

Naomi Hughes
County Training Manager

Finance

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 14.

Details of the County's income and expenditure are reported in the financial statements on pages 13 to 21.

Overall the County's unrestricted income was marginally lower than the previous year reflecting a decrease in donations in the year however this was mostly offset by an increase in subscriptions income coming from increased membership numbers. The increase in income from activities arises as a result of more training courses in the year and the inclusion of shop income which continues to perform well. As a result, the County's income is comparable with that of 2018.

Unrestricted expenditure decreased slightly in the year however there were no significant changes from the prior year. The activities in the year included purchases of equipment which is available for use by Scout groups, purchases for the shop and cost of activities in the year.

Information on restricted funds income and expenditure is reported in note 19.

Income and expenditure relating to major activities are dependent on the timing of those activities (Marra, Explorer Belt and World Scout Jamboree) and this accounts for a decrease in this income of £37,076 with an increase in expenditure of £146,854. The restricted funds total at the end of the year is £50,068 compared with £138,534 at 31 March 2018.

At 31 March 2019 the general reserve on hand was £299,777 (2018 £296,277); of this £120,010 (2017 £120,010) is held as a fixed assets for the County's use.

The free reserves at 31 March 2019 are £179,767 (2018 £176,267).

The Trustees have reviewed the level of reserves against the requirements of core expenditure and a surplus of funds of £93,000 has been identified. The Trustees continue to look for suitable projects or resources which would assist in providing Scouting activities in the County.

The Executive Committee would welcome suggestions on projects which would benefit members today and in the future.

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 8th July 2019 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 2019, which are set out on pages 11 to 21.

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

9th September 2019

Statement of Financial Activities for the year ended 31 March 2019

		Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
	Note				
INCOME					
Donations and legacies	2	3,200	60,722	63,922	65,603
Charitable activities	3	86,435	12,999	99,434	169,601
Other trading activities	4	42,686	9,016	51,702	17,370
Investment income	5	-	6,558	6,558	6,506
TOTAL INCOME		132,321	89,295	221,616	259,080
EXPENDITURE					
Raising funds	6	4,131	-	4,131	-
Charitable activities	7	216,656	83,033	299,689	158,627
Other	10	-	3,406	3,406	3,418
TOTAL EXPENDITURE		220,787	86,439	307,226	162,045
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(88,466)	2,856	(85,610)	97,035
Gains/(Losses) on investment assets	14	-	277	277	(3,767)
NET INCOME/(EXPENDITURE)		(88,466)	3,133	(85,333)	93,268
Transfers between funds	19	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(88,466)	3,133	(85,333)	93,268
Total funds at 1 April 2018		138,534	345,403	483,937	390,669
TOTAL FUNDS AT 31 MARCH 2019		50,068	348,536	398,604	483,937

All activities relate to continuing operations.

The notes on pages 13 to 21 form part of these financial statements.

Balance Sheet at 31 March 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	13		120,010		120,010
Investments	14		<u>151,607</u>		<u>151,330</u>
			271,617		271,340
CURRENT ASSETS					
Stock	15	268		427	
Debtors	16	11,450		6,835	
Cash at bank		<u>200,236</u>		<u>293,685</u>	
		211,954		300,947	
CREDITORS: < 1 year	17	<u>(84,967)</u>		<u>(88,350)</u>	
NET CURRENT ASSETS			<u>126,987</u>		<u>212,597</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>398,604</u>		<u>483,937</u>
FUNDS OF THE CHARITY					
Restricted funds	19		50,068		138,534
Unrestricted funds			<u>348,536</u>		<u>345,403</u>
TOTAL CHARITY FUNDS			<u>398,604</u>		<u>483,937</u>

The financial statements were approved by the Trustees on 8th July 2019 and signed for and on their behalf, by:

Prof Sir Alan Craft
Chairman

Mark Beckwith
Treasurer

The notes on pages 13 to 21 form part of these financial statements.

Northumberland County Scout Council Registered Charity Number 508681

Notes to the Financial Statements for the year ended 31 March 2019

1. ACCOUNTING POLICIES

1.1 Basis of Preparation

These financial statements have been prepared in accordance with the Charities Statement of Recommended Practice 2015 (SORP 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

Northumberland County Scout Council constitutes a public benefit entity as defined by FRS 102. 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 accounting policy notes.

1.2 Going concern

The Trustees have prepared these financial statements on the basis that the Charity is a going concern. The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

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 particular purposes. 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 particular purposes. 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 for major activities such as Jamborees and Marra camps, where expenditure is incurred in advance of the activity taking place, and where the income is received by instalments, from the participants themselves or as fundraising is carried out by the participants, is brought in on receipt. Balances on the restricted fund for such an activity arise from this timing difference; any negative balance is funded (on a temporary basis) from the Activity designated 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.

1.5 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.

Fundraising costs are those incurred in seeking voluntary contributions. 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

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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 Statement for the year ended 31 March 2019

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
Computers 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.

1.8 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 DONATIONS INCOME

	Restricted Funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	3,200	514	3,714	5,773
General grants	-	1,750	1,750	2,810
Membership subscriptions	-	58,459	58,459	57,020
	3,200	60,722	63,922	65,603

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 as well as enabling specific projects and participation in activities like Explorer Belt and World Jamborees to be undertaken.

Sums of £500 each or more were received from:

Handley Charity grant £1,750

Income for 2018 included £1,450 restricted income.

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Notes to the Financial Statements for the year ended 31 March 2019

3 INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from Scouting activities	86,435	12,999	99,434	169,601

Income for 2018 included £158,185 restricted income

4 INCOME FROM OTHER TRADING ACTIVITIES

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from fundraising activities	42,686	42	42,728	9,762
Income from sales	-	8,974	8,974	7,608
	42,686	9,016	51,702	17,370

5 INVESTMENT INCOME

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income - UK investments	6,549	6,549	6,505
Bank and building society interest	9	9	1
	6,588	6,558	6,506

6 EXPENDITURE ON RAISING FUNDS

	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Fundraising goods purchased	4,131	4,131	-

7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2019 £	Support costs 2019 £	Total 2019 £	Total 2018 £
Scouting activities	239,115	1,307	240,422	106,996
County services	38,415	20,852	59,267	51,631
	277,530	22,159	299,689	158,627

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Notes to the Financial Statements for the year ended 31 March 2019

8 DIRECT COSTS

	Scouting activities	County services	Total 2019	Total 2018
	£	£	£	£
Training	5,525	-	5,525	7,582
World Jamboree	73,013	-	73,013	42,082
Marra Camp	135,462	-	135,462	25,926
Grants paid	-	8,345	8,345	5,925
Other projects	15,413	15,516	30,929	31,595
Wages and salaries	9,506	14,259	23,766	25,784
Pension costs	196	294	491	493
	239,115	38,415	277,530	139,387

Basis of allocation

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

9 SUPPORT COSTS

	Scouting activities 2019	County services 2019	Total 2019	Total 2018
	£	£	£	£
Training	1,307	-	1,307	1,365
Other projects	-	14,384	14,384	10,192
Wages and salaries	-	6,337	6,337	7,524
Pension costs	-	131	131	159
	1,307	20,852	22,159	19,240

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 2019	Total funds 2019	Total funds 2018
	£	£	£
Governance costs			
Independent examiners fee	1,500	1,500	1,500
AGM expenses	289	289	384
Wages and salaries	1,584	1,584	1,503
Pension Costs	33	33	31
	3,406	3,406	3,418

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Notes to the Financial Statement for the year ended 31 March 2019

11 NET INCOME/EXPENDITURE

	2019	2018
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

During the year, no Trustees received any remuneration or benefits in kind (2018: £NIL); one (2018: one) Trustee received travelling expenses of £1,065 (2018:£1,366) other than in their role as Trustee.

12. STAFF COSTS

Staff costs were as follows:

	2019	2018
	£	£
Wages and salaries	31,687	34,811
Pension costs	654	683
	32,341	35,494

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

	2019	2018
	No.	No.
Employees	3	4

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 2018 & 31 March 2019	120,000	13,386	1,354	134,740
Depreciation				
At 1 April 2018 & 31 March 2019	-	13,376	1,354	14,730
Net book value				
At 31 March 2019	120,000	10	-	120,010
At 31 March 2018	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.

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Notes to the Financial Statements for the year ended 31 March 2019

14. INVESTMENTS

Fixed Asset Investments

	Units £	Total £
Market value		
At 1 April 2018	151,330	151,330
Revaluation	277	277
At 31 March 2019	<u>151,607</u>	<u>151,607</u>
Historical cost	<u>143,520</u>	<u>143,520</u>

14. INVESTMENTS (CONTINUED)

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

	2019 £	2018 £
M and G Charifund Income units	82,582	81,949
COIF Fixed interest units	69,025	69,381
	<u>151,607</u>	<u>151,330</u>

15. STOCK

	2019 £	2018 £
Stock for resale	268	427

16. DEBTORS

	2019 £	2018 £
Loan debtors	5,869	6,144
Income debtors	5,149	499
Prepayments and accrued income	432	192
Tax recoverable	-	-
	<u>11,450</u>	<u>6,835</u>

Loan debtors includes £794 (2018: £1,069) due for repayment after more than one year but less than five years.

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Notes to the Financial Statements for the year ended 31 March 2019

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Accrued expenditure	11,527	4,625
Monies received in advance	73,440	83,725
	<u>84,967</u>	<u>88,350</u>

18. FINANCIAL INSTRUMENTS

	2019	2018
	£	£
Financial assets measured at fair value through income and expenditure	151,607	151,330
Financial assets measured at amortised cost	211,686	300,520
	<u>363,293</u>	<u>451,850</u>
Financial liabilities measured at amortised cost	<u>84,967</u>	<u>88,350</u>

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.

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Notes to the Financial Statements for the year ended 31 March 2019

19 STATEMENT OF FUNDS

19.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2019

	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	10,022	1,539	(1,906)	-	-	9,655
Designated	49,126	1,539	(1,906)	-	-	48,759
Unrestricted funds	-	-	-	-	-	-
General County	296,277	87,756	(84,533)	-	277	299,777
	345,403	89,295	(86,439)	-	277	348,536

Restricted funds

World Jamboree	10,703	92,958	(75,093)	(6,000)	-	22,569
Uganda	3,011	-	-	-	-	3,011
Marra Camps	110,842	39,363	(137,350)	-	-	12,855
Explorer Belt	581	-	-	-	-	581
Mentoring Project	4,541	-	-	-	-	4,541
Project Lindisfarne	1,192	-	(971)	-	-	221
Special Needs	200	-	-	-	-	200
Adventure Fund	7,464	-	(7,374)	6,000	-	6,090
	138,534	132,321	-220,787	-	-	50,068

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	49,126	1,539	(1,906)	-	-	48,759
Unrestricted funds	296,277	87,756	(84,533)	-	277	299,777
	245,403	89,295	(86,439)	-	277	348,536
Restricted funds	138,534	132,321	(220,787)	-	-	50,068
Total of funds	483,937	221,616	(307,226)	-	277	398,604

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 is to provide funds to pump prime activities and to support any deficits incurred in providing specific activities or services.

The Activity training fund is to provide funding for training of instructors and leaders where a specific permit is required to be able to run activities.

Restricted Funds

The restricted funds are held as cash at bank.

The Adventure Fund was funded by Northumberland County Appeal; these funds were for the benefit of scouting in Northumberland. In March 2013 the Trustees decided to pass the funds to the County; £100,000 to provide funding for the purchase of a Headquarters building for the County for its general purposes and the balance (£47,815) to provide a restricted fund (the Adventure Fund) for activities. Applications for grants from this fund should be made to the Finance Committee (see below). During the year £6,000 was transferred from the World Jamboree restricted fund to the Adventure Fund. This related to a grant provided for the previous World Jamboree which was not spent and was therefore returned to the Adventure Fund.

Northumberland County Scout Council Registered Charity Number 508681

Notes to the Financial Statements for the year ended 31 March 2019

19.1 STATEMENT OF FUNDS (CONTINUED)

Grants from Adventure Fund	£
6 th Benton Scout Group	800
Mid Northumberland Explorers	1,050
Roverway grants	1,224
2 nd Cramlington	1,250
1/7 th Whitley Bay	1,800
Guidepost	1,250

The incoming funds for World Scout Jamboree are specific donations and grants in response to applications for support for these activities together with payments from, and income from fundraising activities by, participants for these activities.

The other funds are monies received and not yet spent on the projects for which they are named. Applications for monies from restricted funds should be made to the Finance committee. Application forms and details can be downloaded from the website www.northumberlandscouts.org.uk.

19.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2018

	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	7,722	2,300	-	-	-	10,022
	46,826	2,300	-	-	-	49,126
Unrestricted funds						
General funds - all funds	300,773	87,383	(88,112)	-	(3,767)	296,277
Total Unrestricted funds	347,599	89,683	(88,112)	-	(3,767)	345,403
Restricted funds						
World Jamboree	8,929	43,857	(42,083)	-	-	10,703
Uganda	4,111	-	-	-	-	3,011
Marra Camps	11,342	125,425	(25,925)	(1,100)	-	110,842
Explorer Belt	466	115	-	-	-	581
Mentoring Project	4,541	-	-	-	-	4,541
Project Lindisfarne	1,942	-	-	-	-	1,192
Special Needs	200	-	-	-	-	200
Adventure Fund	12,289	-	(5,925)	1,100	-	7,464
	43,070	169,397	(73,933)	-	-	138,534

SUMMARY OF FUNDS

	Brought Forward	Income	Expenditure	Transfers in/out	Gains/ (Losses)	Carried Forward
	£	£	£	£	£	£
Designated funds	46,826	2,300	-	-	-	49,126
Unrestricted funds	300,773	87,383	(88,112)	-	(3,767)	296,277
	347,599	89,683	(88,112)	-	(3,767)	345,403
Restricted funds	43,070	169,397	(73,933)	-	-	138,534
Total of funds	390,669	259,080	(162,045)	-	(3,767)	483,937

Northumberland County Scout Council Registered Charity Number 508681

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

Ambassadors

Mary Glendon MP

Fabulous Flournoy

Chairman

Prof Sir Alan Craft

Treasurer

Anne Reah (resigned 15.09.18)

Mark Beckwith (Appointed 15.09.18)

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
West 2, Asama Court
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