

**NORTHUMBERLAND SCOUTS**  
**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**2021/2022**

**Scouts**   
Northumberland

# Annual report and financial statements 2021-22

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# Welcome from the Chairman

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

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

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

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

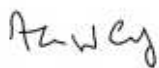
Michael Wood Williams is stepping down as County Commissioner and I would like to thank him for all of his hard work in keeping the show on the road during this most difficult of times.

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

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

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

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



**Professor Sir Alan Craft**

County Chairman & President



# Back at our best

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

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

## Digital Support

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

## Delivering an Amazing Programme

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

## Engaged Learning

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

## A Warmer Welcome for Everyone

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

## Being Led by Our Young People

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

Thank you for all that you do.

*Michael*

Michael Wood-Williams  
County Commissioner

# Our purpose and method

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

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

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

## 1. Identifiable benefit

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

## 2. Public benefit

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

The benefits of Scouts are further demonstrated throughout this report.

# Our Values

**Integrity** We act with integrity; we are honest, trustworthy, and loyal.

**Respect** We have self-respect and respect for others.

**Care** We support others and take care of the world in which we live.

**Belief** We explore our faiths, beliefs, and attitudes.

**Cooperation** We make a positive difference; we cooperate with others and make friends.

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

Saroj, adult volunteer



# Our Vision and strategic objectives

## Our vision for the future

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

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

### Our vision

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

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

### Our mission

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

### Our values

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

### Our goals

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

#### Growth

#### Inclusivity

#### Youth Shaped

#### Community Impact

## Our three pillars of work

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

### Programme

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

### People

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

### Perception

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

# Growth

## People

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

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

## Youth Growth

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

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

## Adult Recruitment

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

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



# Inclusivity

## Diversity, Equality, and Inclusivity

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

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

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

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

## Digital

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

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

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

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

## Training

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

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

Carina, adult volunteer



# Youth Shaped

## Youth Led

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

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

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

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

## Programme

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

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

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

## Top Awards

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

## Community of Practice

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

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

### What's next?

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

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

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

## Community Impact

### Impact in our Local Communities

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

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

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

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

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

# Three pillars of work

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

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

## Programme

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

### From recovery to resurgence...

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

## People

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

### What's next

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

## Perception

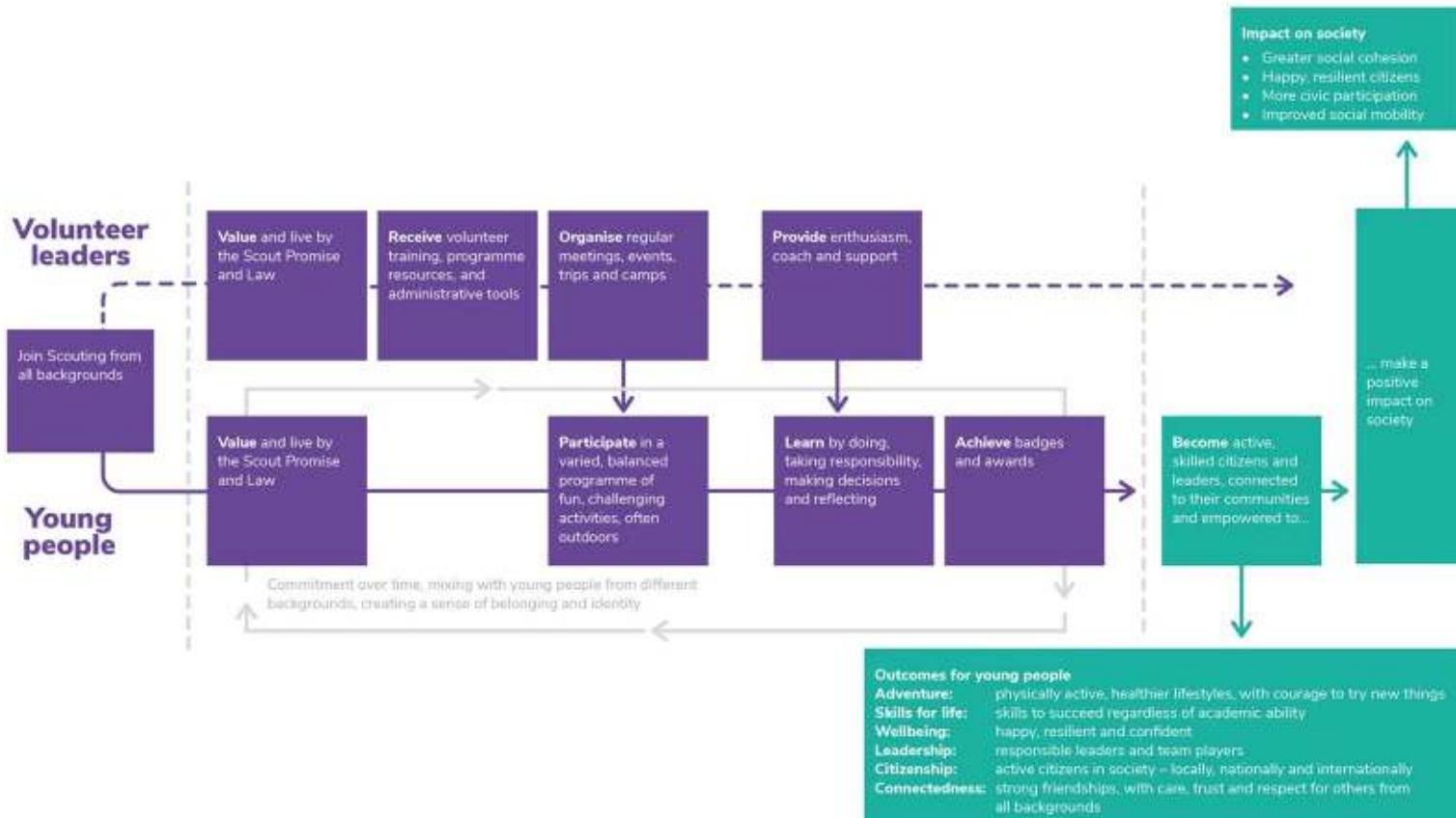
**Our aim:** Scouts is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.

### Improving our perception

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

# Theory of Change

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



## Review of Financial Results

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

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

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

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

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

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

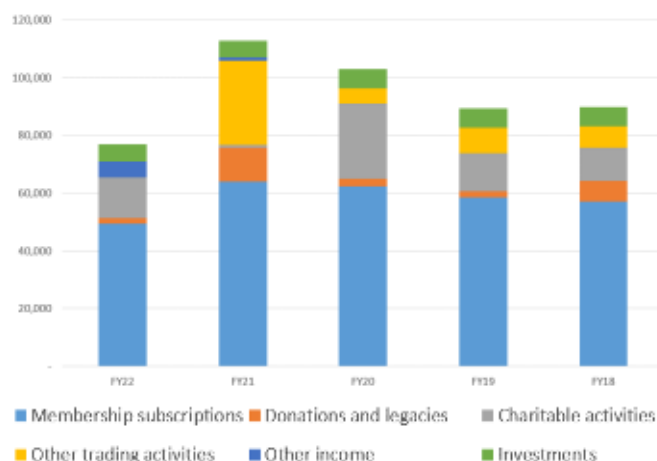
Investment gains were £944 (2021: £13,884 gain). This gain in value reflects the overall impact of macroeconomic events on the global economy (the prior year gain resulted from the recovery of a previous loss in FY20 driven by the Covid-19 pandemic).

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

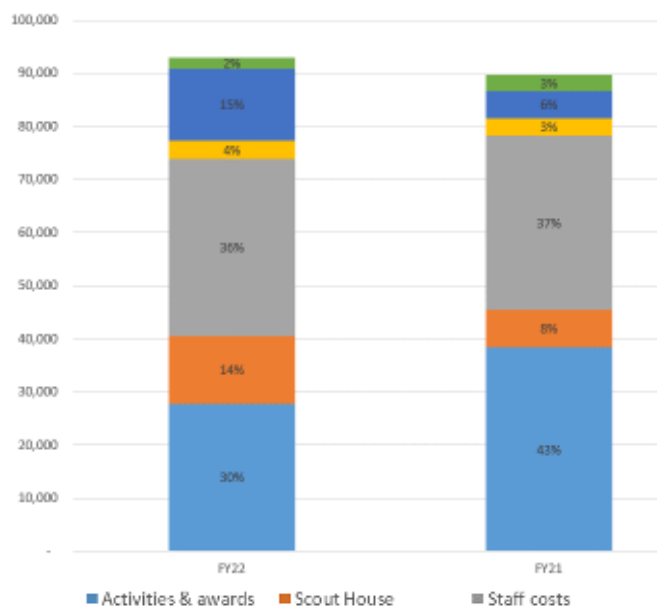
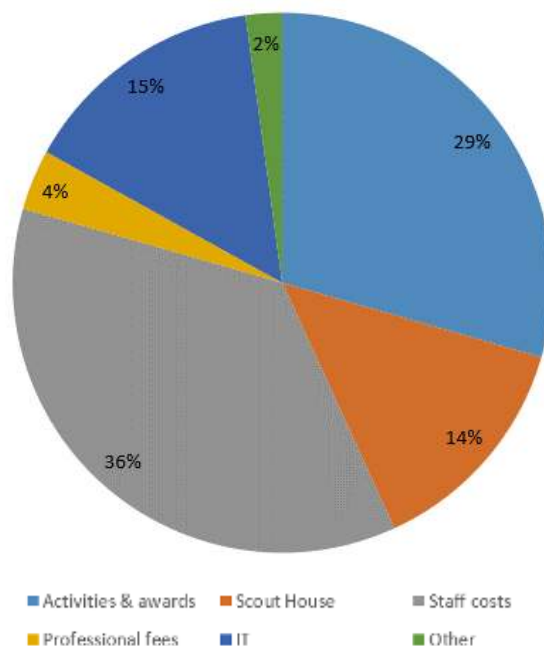
At 31 March 2022, the general reserve on hand was £361,340 (2021: £350,577); of this £120,010 (2021: £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2022 are £241,330 (2021: £230,567). Of these, 61% are held in investments which can be made available at short notice.

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

## Unrestricted Income



## Unrestricted Expenditure



## Investment Policy

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

## Reserves Policy

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

## Serious Matters or Incidents

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

## Going Concern

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

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

## Risk Management

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

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

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

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

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

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

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

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

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

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

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

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



# Constitution

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

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

## Governance structure and Executive committee Membership. 1<sup>st</sup> July 2021 – 31<sup>st</sup> March 2022

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

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

### Sub Committees

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

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

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

<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.

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

## Trustees Responsibilities Statement

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

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

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

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

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

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

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

**Professor Sir Alan Craft**

County Chairman & President

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

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

## *Responsibilities and basis of report*

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

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

## *Independent examiner's statement*

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

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

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

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

**John Oswald BA FCA**  
**Stephenson Coates Audit Limited**  
**Chartered Accountants**

West 2, Asama Court  
Newcastle Business Park  
Newcastle upon Tyne

5<sup>th</sup> September 2022

# Statement of Financial Activities for the year ended 31 March 2022

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

All activities relate to continuing operations.

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

## Balance Sheet at 31 March 2022

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

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

Signed for and on their behalf, by:

Prof Sir Alan Craft  
Chairman

Mark Beckwith  
Treasurer

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

## 1. ACCOUNTING POLICIES

### 1.1 Basis of Preparation

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

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

### 1.2 Going concern

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

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

### 1.3 Fund Accounting

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

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

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

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

### 1.4 Income Recognition

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

## 1.4 Income Recognition (Continued)

The following specific policies are applied to categories of income:

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

## 1.5 Expenditure Recognition

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

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

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

## 1.6 Tangible Fixed Assets and Depreciation

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

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

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

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



## 1.7 Investments

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

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

## 1.8 Debtors

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

## 1.9 Cash and cash equivalents

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

## 1.10 Creditors

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

## 1.11 Financial Instruments

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

## 2 MEMBERSHIP SUBSCRIPTIONS INCOME

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

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

### 3 DONATIONS INCOME

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

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

Sums of £500 each or more were received from:

Handley Charity grant      £1,750

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

### 4 INCOME FROM CHARITABLE ACTIVITIES

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

Income from Scouting activities for 2021 was all unrestricted.

### 5 INCOME FROM FUNDRAISING ACTIVITIES

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

### 6 INVESTMENT INCOME

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

## 7 OTHER INCOME

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

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

## 8 EXPENDITURE ON RAISING FUNDS

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

## 9 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

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

## 10 DIRECT COSTS

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

## 11 SUPPORT COSTS

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

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

### Basis of allocation

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

## 12 OTHER COSTS

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

## 13 NET INCOME/EXPENDITURE

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

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

## 14. STAFF COSTS

Staff costs were as follows:

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

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

	2022	2021
	No.	No.
Employees	3	3

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

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

## 15. TANGIBLE FIXED ASSETS

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

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

## 16. FIXED ASSET INVESTMENTS

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

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

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

## 17. DEBTORS

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

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

## 18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

## 19. FINANCIAL INSTRUMENTS

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

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

### 20 STATEMENT OF FUNDS

#### 20.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2022

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
<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>

#### Designated Funds

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

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

#### Restricted Funds

The restricted funds are held as cash at bank



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

### 20.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2021

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

#### SUMMARY OF FUNDS

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

## Chairman

Prof Sir Alan Craft

## Vice Chairman

Peter Thorp

## Treasurer

Mark Beckwith

## County Commissioner

Michael Wood Williams

## Deputy County Commissioner

Sam Lacey

## County Administrator

Pamela Iley

## Bankers

Barclays Bank Plc  
Newcastle City Branch  
Leicester  
LE87 2BB

## Independent Examiner

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

## Place of Business

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)

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