

Registered Charity Number: 1110610

**REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR NORTHAMPTON DISTRICT SCOUT COUNCIL**

NORTHAMPTON DISTRICT SCOUT COUNCIL

CONTENTS

	Page
Report of the Trustees	1-3
Independent Examiners Report	4
Statement of financial activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 – 14

NORTHAMPTON DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHAMPTON DISTRICT SCOUT COUNCIL

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1110610

Principal address

Fernie Fields Scout & Community Centre
Fernie Fields, Moulton
Northampton
NN3 7BD

Trustees

Ms T Bates	from 27th January 2020
Mr A K Cochran	to 19th July 2019
Mr M Dyer	
Mrs E A Farr BSc	
Mr B Ingram	from 19 th April 2019
Mr G A Jackson	
Mr C Kidd	
Ms C Lomas	
Mr M W Lomas	
Mr I Malcomson	
Mr G Mawby	from 19 th April 2019 to 21st February 2020
Mr Charlie Mackenzie	
Mr J W Sharman	
Mr B K Sheard	to 14th April 2020
Mrs S D Sheard	to 19th July 2019
Mrs K L Simpson	to 19th July 2019
Mrs S Robinson-Smith	from 19 th April 2019
Mr T Walker	
Mr D Watts	to 19th July 2019

Independent examiner

J R Watson & Co
Chartered Accountants
Eastgate House
11 Cheyne Walk
Northampton
NN1 5PT

NORTHAMPTON DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHAMPTON DISTRICT SCOUT COUNCIL

The Trustees (District Executive) present their formal annual report and financial statements for Northampton District Scout Council for the year ending 31 March 2020.

Governing document

The Northampton District Scout Council is a charitable trust formed by a Royal Charter which gives authority to the Bye Laws and the Policy Organisation and Rules of the Scout Association. Trustees are appointed and trained in accordance with the Policy Organisation and Rules of the Scout Association and Trustees who acted during the year are listed in this document.

Objectives of the Charity

The District actively engaged with, and supported, young people living in the Northampton Scout District in their personal development empowering them to make a positive contribution to society.

This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities, learning by doing, sharing in spiritual reflection, making choices, undertaking new and challenging activities and making and living their Scout Promise.

Public Benefit Statement

Scouting complies with two key principles set by the Charity Commission with regard to public benefit in that it helps young people in their personal development, empowering them to make a positive contribution to society; and Scouting in Northampton District is open to young people aged 6-25 and adults.

Full membership is restricted to young people and adults who are willing to make the Scout Promise. The District has processes in place to support those who need help to pay subscriptions, buy uniform or take part in activities so that young people are not excluded from activities if they are unable to pay. The benefits of Scouting are further demonstrated throughout this report.

The Trustees believe that they have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

Review of Developments, Activities and Achievements During The Year

The charity continued to provide support through Scout Groups and District Units to provide a wide range of activities and facilities during the year. Once again, the Trustees would wish to thank all the volunteer leaders who give so selflessly of their time and energies at Group, Unit and District level.

We would, as Trustees of the District, in particular, wish to pass on our gratitude to Alistair Cochran who stepped down as Chair of the District Executive this year after seven successful years, we thank him for his guidance and support during his tenure and would like to thank Bunny Ingram for taking on the role. We'd also like to thank our Treasurer – Caroline Lomas, and assistant treasurer Nick Tew who have ensured that our financial position is regularly supported and monitored. In addition, we would welcome Tracey Bates who volunteered to take on the role of District Secretary earlier in the year and will formally take up this role from the next AGM – the Trustees are really grateful to her for taking on this important role in the District.

This year our District continued to offer Scouting to more Young People than ever before as we saw growth across all of our sections with an increase of 4.8% in members on the previous year. Growth was in no small part down to the opening of two new Groups with the 58th Northampton (Ihsan) which has been set up to predominately support Young People from our Muslim Communities and 57th Northampton which has been setup to support young people with special educational needs. Both these groups demonstrate our ongoing commitment to inclusivity and ensuring we are delivering #ScoutingForAll. Unfortunately, we also took the difficult decision to close the 5th St Mary's Scout Group, after over a century of existence the group had seen a significant decline in numbers.

During the year the Trustees have been pleased to continue to support the redevelopment of facilities at Overstone Activity Centre. Work continues on our resource centre which will provide a new facility for leaders within the

NORTHAMPTON DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHAMPTON DISTRICT SCOUT COUNCIL

District as well as some small retail opportunity for site users, in addition we have developed Roy's challenge and added a Hammock Camp to the centre. After several years' service the District Minibus was 'retired' from active duty after reaching the end of its economic life.

Finally, the Trustees would wish to thank Craig Kidd and his team for the leadership they are giving to the District.

Financial review

The Trustees have continued to manage the District funds prudently, as is demonstrated in the financial section. There has been a continued "managed" reduction in the balances as the Executive have approved spending to improve the District facilities and assets.

Significant work has gone on during this year to improve our budgeting and our financial governance which has been delivered through further developments within the Finance and General Purposes Committee.

Statement of the Trustees Responsibilities

Legislation requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the operation of the charity. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State where the policies adopted are in accordance with the charity legislation and with applicable standards, subject to any material departures disclosed and explained in these financial statements
- Prepare financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Appropriate Charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of Fraud or other irregularities.

Policy on reserves

The charity has a published internal policy on reserves which is monitored, and the present reserves comply with this policy.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that there are control measures in place to mitigate these risks.

Training of Trustees

Trustees are supported on their appointment and during their term of office in accordance with the Scout Associations Policy Organisation and Rules.

Independent examiners

A resolution in accordance with Charity legislation to appoint Mrs S E Leathem ACA CTA of J R Watson & Co to examine the District Accounts will be put to the Northampton District Scout Council at its Annual General Meeting.

Signed on behalf of the Board of Trustees

.....
Bunny Ingram, Chair Northampton District Scout Council

.....
Date

NORTHAMPTON DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHAMPTON DISTRICT SCOUT COUNCIL

I report on the accounts for the year ended 31 March 2020 set out on pages five to fourteen.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs S E Leathem FCA CTA
J R Watson & Co
Chartered Accountants
Eastgate House
11 Cheyne Walk
Northampton
NN1 5PT

2020

NORTHAMPTON DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

AS AT 31 MARCH 2020

		Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies		93,341	-	93,341	85,933
Charitable activities	2	110,757	-	110,757	103,291
Other trading activities		45,770	-	45,770	47,992
Investments	3	68	-	68	62
Total income and endowments		<u>249,936</u>	<u>-</u>	<u>249,936</u>	<u>237,278</u>
Expenditure on:					
Raising funds		76,407	-	76,407	78,775
Charitable activities		149,034	-	149,034	163,826
Total expenditure		<u>225,441</u>	<u>-</u>	<u>225,441</u>	<u>242,601</u>
Net movement in funds		24,495	-	24,495	(5,323)
Reconciliation of funds					
Total funds brought forward		<u>804,866</u>	<u>1,049</u>	<u>805,913</u>	<u>811,236</u>
Total funds carried forward		<u>829,361</u>	<u>1,049</u>	<u>830,408</u>	<u>805,913</u>

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these financial statements

NORTHAMPTON DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2020

		Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	Notes	£	£	£	£
Fixed assets					
Tangible assets	7	625,597	-	625,597	624,809
Current assets					
Stocks	8	21,074	-	21,074	12,200
Debtors	9	440	-	440	440
Cash at bank and in hand	10	186,695	1,049	187,746	174,946
		<u>208,209</u>	<u>1,049</u>	<u>209,258</u>	<u>187,586</u>
Creditors					
Amounts falling due within one year	11	(4,447)	-	(4,447)	(6,482)
Net current assets		<u>203,766</u>	<u>1,049</u>	<u>204,811</u>	<u>181,104</u>
Total assets less current liabilities		<u>829,359</u>	<u>1,049</u>	<u>830,408</u>	<u>805,913</u>
Net assets		<u>829,359</u>	<u>1,049</u>	<u>830,408</u>	<u>805,913</u>
Funds	12				
Unrestricted funds:					
General fund				518,056	504,900
Scout shop				43,467	34,935
Gang Show account				20,146	21,564
Scout Band				671	863
Overstone Activity Centre				222,872	219,356
Northampton Emergency Aid Team				17,676	17,271
Northampton District Explorers				2,678	777
Yr Hen Felin Cynwyd Activity & Mountain Centre				3,793	5,198
Total unrestricted funds				<u>829,359</u>	<u>804,864</u>
Restricted funds:					
Northampton Gang Show					
Committee - Chris Baker Memorial					
Fund				<u>1,049</u>	<u>1,049</u>
Total restricted funds				<u>1,049</u>	<u>1,049</u>
Total funds				<u>830,408</u>	<u>805,913</u>

NORTHAMPTON DISTRICT SCOUT COUNCIL

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2020

The financial statements were approved by the Board of Trustees on and were signed on its behalf by

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Trustee

The notes on pages 8 to 14 form part of these financial statements

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland" (effective 1 January 2015) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

Accounting convention

The financial statements are prepared on a going concern basis under the historical cost convention.

Incoming resources

Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Any incoming resources received in respect of bookings at the Activity Centres which occur after the year end are deferred until the following year. Legacies are recognised in the financial statements upon receipt.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

All activities are planned in accordance with the charity's aim of promoting the development of young people.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Overstone	-	at varying rates on cost
Equipment	-	25% on reducing balance
Motor vehicles	-	25% on reducing balance
Freehold property	-	2% on cost

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from charitable activities

Income from charitable activities include £3,667 income deferred from last year and excludes £3,363 deferred to next year.

3 Investment income

An analysis of the company's turnover is as follows:

	2020	2019
	£	£
Deposit account interest	68	62

4 Trustees' remuneration and benefits

No trustee received any remuneration during the period.

Trustees' expenses

Modest reimbursement of mileage, telephone and postage was made to the trustees.

5 Amounts payable to independent examiner

£1,060 has been included in the accounts in respect of amounts payable to J R Watson & Co.

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	85,933	-	85,933
Charitable activities	103,291	-	103,291
Other trading activities	47,992	-	47,992
Investments	62	-	62
Total	237,278	-	237,278
Expenditure on			
Raising funds	78,775	-	78,775
Charitable activities	163,826	-	163,826
Total	242,601	-	242,601
Net income	(5,323)	-	(5,323)
Reconciliation of funds			
Total funds brought forward	605,620	205,616	811,236
Transfer Eric Knight Fund to Overstone Activity Centre	204,567	(204,567)	-
Total funds carried forward	804,864	1,049	805,913

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

7 Tangible fixed assets

	Freehold property £	Property improvements £	Overstone £	Equipment £	Motor vehicles £	Total £
Cost						
At 1 April 2019	536,490	15,876	66,082	48,446	54,426	721,320
Additions	-	-	6,400	5,398	4,200	15,998
	<u>536,490</u>	<u>15,876</u>	<u>72,482</u>	<u>53,844</u>	<u>58,626</u>	<u>737,318</u>
At 31 March 2020	<u>536,490</u>	<u>15,876</u>	<u>72,482</u>	<u>53,844</u>	<u>58,626</u>	<u>737,318</u>
Depreciation						
At 1 April 2019	6,506	6,187	10,187	24,437	49,194	96,511
Charge for the year		969	2,568	6,957	2,547	15,210
	<u>6,506</u>	<u>7,156</u>	<u>12,755</u>	<u>31,394</u>	<u>51,741</u>	<u>111,721</u>
At 31 March 2020	<u>8,675</u>	<u>7,156</u>	<u>12,755</u>	<u>31,394</u>	<u>51,741</u>	<u>111,721</u>
Net book value						
At 31 March 2020	<u>527,815</u>	<u>8,720</u>	<u>59,727</u>	<u>22,450</u>	<u>6,885</u>	<u>625,597</u>
At 31 March 2019	<u>529,984</u>	<u>9,689</u>	<u>55,895</u>	<u>24,009</u>	<u>5,232</u>	<u>624,809</u>

8 Stocks

	2020 £	2019 £
Stocks - General	<u>21,074</u>	<u>12,200</u>

9 Debtors

	2020 £	2019 £
Prepayments	-	-
Other debtors	<u>440</u>	<u>440</u>
	<u>440</u>	<u>440</u>

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

10 Cash at bank and in hand

	2020 Total Funds £	2019 Total Funds £
Cash in hand	230	564
Scout Council Bank Account	45,595	33,369
Scout Shop Bank Account	24,815	24,744
Gang Show Commit. Bank Account	11,039	12,482
Scout Band Bank Account	1,211	1,381
Overstone Bank Account	18,938	15,117
Emergency Aid Bank Account	7,807	11,050
Explorers Bank Account	6,682	4,766
Scout Council Deposit Account	6,071	5,862
Nationwide Account – Property maintenance	56,642	56,585
NatWest Bank Account	8,716	9,026
	<u>187,746</u>	<u>174,946</u>

11 Creditors: Amounts falling due within one year:

	2020 £	2019 £
Other creditors	<u>4,447</u>	<u>6,482</u>

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

12 Movement in funds

	At 1 April 2019	Net Movement in Funds	Transfers Between Funds	At 31 March 2020
	£	£	£	£
Unrestricted funds				
General fund	504,900	20,656	(7,500)	518,056
Scout shop	34,935	8,532	-	43,467
Gang show account	21,564	(1,418)	-	20,146
Scout Band	863	(192)	-	671
Overstone Activity Centre	219,356	(3,984)	7,500	222,872
Northampton Emergency Aid Team	17,271	405	-	17,676
Northampton District Explorers	777	1,901	-	2,678
Yr Hen Felin Cynwyd Activity & Mountain Centre	5,198	(1,405)	-	3,793
Total unrestricted funds	804,864	24,495	-	829,359
Restricted funds				
Northampton Gang Show Committee – Chris Baker Memorial Fund	1,049	-	-	1,049
Total restricted funds	1,049	-	-	1,049
	805,913	24,495	-	830,408

Net movement in funds, included in the above
are as follows:-

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,255	96,599	20,656
Scout shop	29,952	21,420	8,532
Gang show account	15,536	16,954	(1,418)
Scout Band	204	396	(192)
Overstone Activity Centre	41,982	45,966	(3,984)
Northampton Emergency Aid Team	17,599	17,194	405
Northampton District Explorers	16,443	14,542	1,901
Yr Hen Felin Cynwyd Activity & Mountain Centre	10,965	12,370	(1,405)
Total unrestricted funds	249,936	225,441	24,495

NORTHAMPTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

12 Movement in funds (continued)

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds	-	-	-
Northampton Gang Show Committee - Chris Baker Memorial Fund	-	-	-
Total restricted funds	-	-	-
Total funds	249,936	225,441	24,495

Unrestricted funds

Unrestricted funds are available for the trustees to expend at their discretion in the furtherance of the charity's objectives. The trustees may at time to time designate a part of these funds for a specific purpose but the use of these funds is not legally restricted and the trustees may at their discretion use these funds for other general purposes within the charity objectives and may revise the level of funds to be shown as designated.

	2020 £	2019 £
The following unrestricted designated funds have been established:		
General Fund	829,359	804,864
	<u>829,359</u>	<u>804,864</u>

13 Contingent liabilities

There were no contingent liabilities as at 31 March 2020 or 31 March 2019.

14 Capital commitments

There were no capital commitments as at 31 March 2020 or 31 March 2019.

15 Related parties

There have been no related party transactions during the year.