



Annual Review 2023-24



'Another great year of adventure'

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



Scouts
Northumberland

WELCOME FROM THE CHAIR

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

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

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

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

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

Alan Craft
County Chairman and President



A YEAR OF ACHIEVEMENT

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

Census

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

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

Delivering an Amazing Programme

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

Engaged Learning

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

Transformation

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

International Trips

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

Thank You

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

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

Peter Thorp

County Lead Volunteer

OUR PURPOSE AND METHOD

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

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

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

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

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

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

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

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

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

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

OUR VALUES

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

Respect We have self-respect and respect for others.

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

Belief We explore our faiths, beliefs, and attitudes.

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

Skills for Life

Our Plan to prepare better futures 2018-2025

Our vision

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

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

Our mission

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

Our values

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

Our goals

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

Growth

Inclusivity

Youth Shaped

Community Impact

Our three pillars of work

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

Programme

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

People

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

Perception

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

OUR VISION AND STRATEGIC OBJECTIVES

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

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

Our mission

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

Our values

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

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

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

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

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

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

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

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

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

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

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

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

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

#SkillsForLife

GROWTH

People

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

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

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

Youth Growth

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

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

Adult Recruitment

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

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

YOUTH SHAPED

Youth Led

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

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

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

Programme

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

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

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

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

INCLUSIVITY

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

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

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

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

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

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

Training

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

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

Three pillars of work

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

Perception



People



Programme



TEAM NORTHUMBERLAND

Leadership Team

County Lead Volunteer

Peter Thorp

Senior Leadership Team Member

Paul Willis

County Youth Lead

Rio Groves

Transformation Lead

Stu Bennett

Leadership Team Member (Safety)

Michelle Mobberley

Leadership Team Member (Safeguarding)

TBC

Programme Team Lead

Laura Humphries

Volunteering Development Team Lead

Scott Blackett

Support Team Lead

TBC

District Lead Volunteers Benton Scouts

Kathryn Fuller

Blyth Valley Scouts

Neil Robinson

Castle Morpeth Scouts

Neil Fraser

City of Newcastle Scouts

Kath Tyson

Hadrian Scouts

Michelle Barber

Mid-Northumberland Scouts

Stephen Hogg

North Northumberland Scouts

Alan Kelly

Tynemouth Scouts

Phil Rowell

Wansbeck Scouts

Clive Rich

Whitley Bay & District Scouts

Michael Munro

Programme Team

Squirrel Scouts

Ann Bond

Beaver Scouts

TBC

Cub Scouts

Laura Humphries

Scouts

Liz Waterfield

Explorer Scouts

Joanne Clayton

Scout Network

Tim Rodaway

International

Karen Smith

Events

Kathryn Fuller

DofE Sub Team Lead

John Brittain

MAPS Land

Mike Hawkins

MAPS Water

Graham Atkinson

Nights Away Advisor

Neal Armiger

KSA Coordinator

Vix Wallis

Volunteering Development Team

Learning Team Lead

Scott Blackett

Team Member (Compliance)

Bruce Lenton

Awards and Recognition Team Lead

TBC

Team Member (Resolutions)

TBC

Team Member (Growth & Development)

TBC

Support Team

Team Member (Internal Communications)

Sean Mulligan

Team Member (External Communications)

TBC

Team Member (Community Engagement)

TBC

Team Member (Property & Equipment)

Simon Miller

Heritage Sub Team

Michael Taylor

Inclusion Team

TBC

Digital Team

TBC

Administration Manager

Pamela Iley

Northumberland Scouts

Young People Top Awards



Chief Scout Acorn
Award
96



Bronze Duke of
Edinburgh Award
70



Chief Scout Bronze
Award
247



Silver Duke of
Edinburgh Award
48



Chief Scout Silver
Award
254



Gold Duke of
Edinburgh Award
10



Chief Scout Gold
Award
136



Chief Scout Platinum
Award
18



Young Leaders
Belt
27



Chief Scout Diamond
Award
13



Kings Scout
Award
8

REVIEW OF FINANCIAL RESULTS

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

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

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

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

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

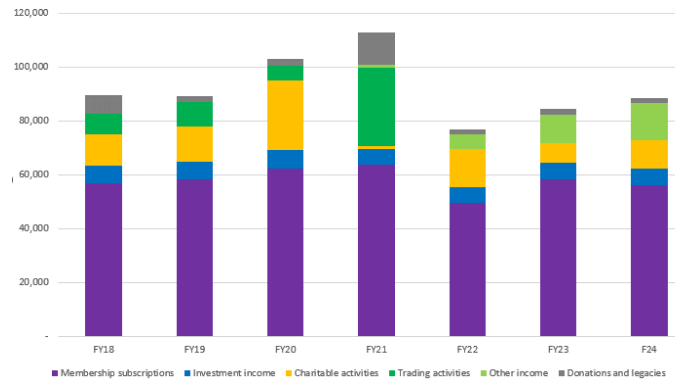
Investment gains were £1,388 (2022: £9,008 loss). This gain in value reflects the overall impact of macroeconomic events on the global economy.

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

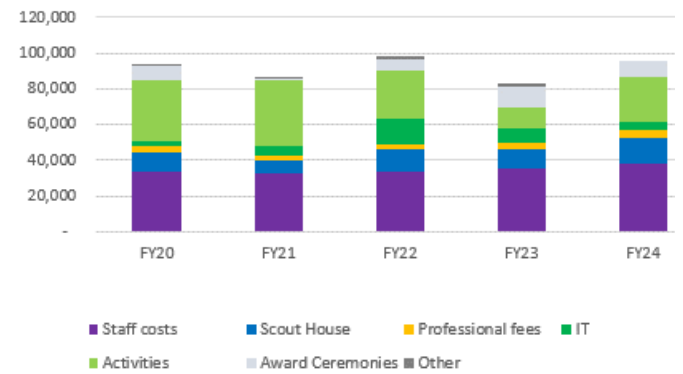
On 31 March 2024, the general reserve on hand was £366,542 (2023: £354,215); of this, £120,010 (2023: £120,010) is held as a fixed asset for the County's use. The free reserves on 31 March 2024 are £246,532 (2023: £234,205). Of these, 58% are held in investments which can be made available at short notice.

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

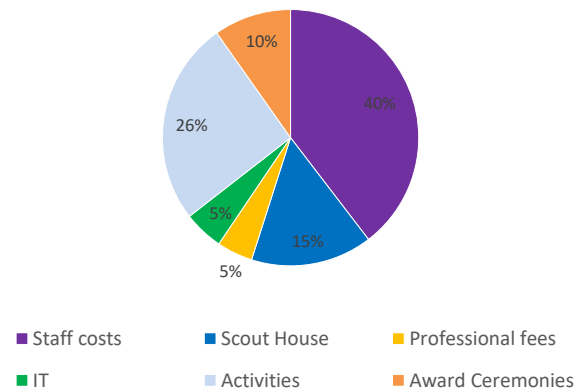
Unrestricted Income



Unrestricted Expenditure



Unrestricted Expenditure



INVESTMENT POLICY

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

RESERVES POLICY

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

SERIOUS MATTERS OR INCIDENTS

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

GOING CONCERN

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

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

RISK MANAGEMENT

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

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

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

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

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

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

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

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

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

CONSTITUTION

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

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

TRUSTEE BOARD & TRUSTEES

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

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

SUBCOMMITTEES

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

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

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

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

TRUSTEES RESPONSIBILITIES STATEMENT

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

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

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

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

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

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

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

Professor Sir Alan Craft
County Chairman & President

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne

13.09.2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

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

All activities relate to continuing operations.

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

BALANCE SHEET AT 31 MARCH 2024

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

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

Signed for and on their behalf, by:

Prof Sir Alan Craft
Chairman

Mark Beckwith
County Treasurer

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

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

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

1.2 GOING CONCERN

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

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

1.3 FUND ACCOUNTING

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

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

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

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

1.4 INCOME RECOGNITION

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

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

1.4 INCOME RECOGNITION (CONTINUED)

The following specific policies are applied to categories of income:

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

1.5 EXPENDITURE RECOGNITION

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

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

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

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

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

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

1.7 INVESTMENTS

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

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

1.8 DEBTORS

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

1.9 CASH AND CASH EQUIVALENTS

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

1.10 CREDITORS

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

1.11 FINANCIAL INSTRUMENTS

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

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

2 MEMBERSHIP SUBSCRIPTIONS INCOME

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

3 DONATIONS INCOME

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

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

Sums of £500 each or more were received from:

Handley Charity grant £1,750

4 CHARITABLE ACTIVITIES INCOME

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

Income from Scouting activities for 2023 was all unrestricted income.

5 INVESTMENT INCOME

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

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

6 OTHER INCOME

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

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

7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

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

8 DIRECT COSTS

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

Basis of allocation

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

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

9 SUPPORT COSTS

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

Basis of allocation

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

10 OTHER COSTS

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

11 NET INCOME/EXPENDITURE

	2023	2022
	£	£
Depreciation of tangible fixed assets owned by the charity	<u>-</u>	<u>-</u>

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

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

12. STAFF COSTS

Staff costs were as follows:

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

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

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

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

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

13. TANGIBLE FIXED ASSETS

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

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

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

14. FIXED ASSET INVESTMENTS

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

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

	Units	Total
M & G	78,132	78,132
COIF	62,513	62,513
	<u>140,645</u>	<u>140,645</u>

15. DEBTORS

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

Accrued income includes £,2760 relating to office recharges.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

17. FINANCIAL INSTRUMENTS

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

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

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

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

18 STATEMENT OF FUNDS

18.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2024

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

SUMMARY OF FUNDS

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

TRANSFERS

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

DESIGNATED FUNDS

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

RESTRICTED FUNDS

The restricted funds are held as cash at bank.

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

18.2 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2023

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

SUMMARY OF FUNDS

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

REGISTERED CHARITY NUMBER

508681

PRESIDENT

Prof Sir Alan Craft

VICE PRESIDENTS

John Carr-Ellison

Don Charlton MBE

Her Grace the Duchess of
Northumberland

Lucy Winskell OBE LL

CHAIRMAN

Prof Sir Alan Craft

TREASURER

Mark Beckwith

COUNTY LEAD VOLUNTEER

Peter Thorp

SENIOR LEADERSHIP TEAM

Paul Willis

Rio Groves

Laura Humphries

Scott Blackett

Stu Bennett

Michelle Mobberley

ADMINISTRATION MANAGER

Pamela Iley

COUNTY ADMINISTRATOR

Adam Patterson

ADVISORS

BANKERS

Barclays Bank Plc
Newcastle City Branch
Leicester
LE87 2BB

INDEPENDENT EXAMINER

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

PLACE OF BUSINESS

OFFICE

Scout House
39 Horsley Avenue
Shiremoor
Newcastle upon Tyne
NE27 0UG

Tel: 0191 251 4064

Email:

info@northumberlandscouts.org.uk

Web: northumberlandscouts.org.uk

Our thanks

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

Northumberland Scouts

Charity number: 508681 (England and Wales)

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

Contact us:

info@northumberlandscouts.org.uk

facebook.com/northumberlandscouts

x.com/NorthlandScouts

Instagram/NorthumberlandScouts



Scouts
Northumberland