

Northumberland County Scout Council

Annual Report & Financial Statements

2024 - 2025



Northumberland

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



Scouts
Northumberland

WELCOME FROM THE CHAIR

We have had an exciting year in Northumberland County continuing to provide fabulous opportunities to your young people.

The move to transform the volunteering experience into Scouting, with a view to encourage more adults involved, happened in December. This has been challenging at times but our members are persevering to get to grips with the new membership system. Thank you for your patience with this.

I was fortunate enough to join some members of the County Senior Leadership team at Summit25, the National Scout conference in Birmingham which was a brilliantly organised event to reflect on the strategy ending in 2025 and discussing challenges and plans for the future.

I had the pleasure of visiting the County Camp Northumbria 25 at the end of May to see our young people enjoying the vast array of activities. Although we had four seasons each day, weatherwise, the wonderful organising team made sure that the young people barely noticed!

In the spring we took over the lease of a new County campsite in Nunnykirk and this is an extremely exciting time. We are working towards creating a wonderful venue for Group, District and County activities providing outside space for adventure for our young people. There are many ideas being discussed so the future of the site looks fabulous!

I would particularly like to thank all our adult volunteers who give time to Scouting, whether as section leaders who turn out every week for our young people, or managers who keep our Groups running safely and within Scouting guidelines or trustees who sit on committees and look after our governance.

Thank you all!

Helen Paterson
County Chairman

County Lead Volunteers Overview

The past 12 months have continued to be a busy and exciting year for Northumberland Scouts as we have continued to support our Districts, Groups, Units and Networks as well as deliver activities, events and training for our members.

In September 2024, two adult members of the County had the privilege of being part of the investiture of our new Chief Scout Dwayne Fields. We look forward to welcoming Dwayne to Northumberland in the future.

During the past year we have also secured the lease on a new County campsite, Nunnykirk to support us with our vision for the county to offer more nights away, an amazing programme and support our adults with a space for learning and training new skills.

In January members of the County team attended the national conference in Birmingham to start to help shape the next national strategy and in March 2025, various members of the County and District teams attended the Northeast regional conference.

I would like to thank the County team for all their help and support during the past 12 months and a special thank you to Rio Groves who stood down as our County Youth Lead in September 2024. Over the past few years, Rio has done a fantastic job as our Youth lead and will be a huge miss to our county team. In Rio's place we welcome Logan O'Hara as County Youth Lead.

A huge thank you to all those other members of the team who stepped down during the year and to those individuals who have taken new roles with the County Team,

Not strictly in this reporting period but, I would like to also say a massive thank you to Kath Tyson, who has stood down as District Lead Volunteer for the City of Newcastle. Kath has been part of the senior Leadership team in Newcastle for the past 20 years and has done an exceptional job in supporting Scouting in Newcastle as well supporting the wider County.

Thank you, Kath, for all your hard work and efforts.

Census

Our census was slightly up in January 2025 with a total membership of 7,369 This is an increase of 0.8% on our 2024 census return. Adult recruitment remains a priority for the County, and we are constantly looking at ways to recruit more adult volunteers. Four of our Districts had growth of young people of over 10%.

Delivering an Amazing Programme

We continue to see many Group, District, and County events and activities being delivered and well supported. Our social media channels have been flooded with images of young people enjoying doing what we do best delivering fun and adventure. During the year myself and members of the County Team have had the privilege of attending many activities and events right across the County. In July 2024. We had 23 Explorer Scouts and Network members have

NORTHUMBERLAND COUNTY SCOUT COUNCIL

an amazing experience at KISC Away 2024. Their 2 week trip didn't go 100% to plan, but all the participants had a great time and have lifelong memories. We have also held County Scout camp and a Beaver Scout fun day to name just a few.

We have also seen many young people achieve their Top Awards. It has been a great pleasure to see so many young people presented with their awards and hearing all about their journey to achieving it.

Engaged Learning

We have continued to deliver Adult Training across the County to support learners. As part of the transformation of Scouting, training is changing, and the team have adapted courses etc to support the new model. Huge efforts have also been made to reduce our non-compliance for mandatory training, as well as many first aid courses delivered to support the changes,

Transformation

During the year we have held several transformation meetings, keeping everyone up to date with the changes in Scouting.

Thank You

My sincere thanks to everyone that has supported Scouting across Northumberland over the past 12 months. With out the support and dedication of all our adults, we would not be able to deliver Scouting to the young people of North Tyneside, Newcastle and Northumberland. The next 12 months will continue to see is grow, support new volunteers, and offer more Scouting to more young people and continue to deliver amazing programmes and activities.

Peter Thorp

County Lead Volunteer
Northumberland Scouts

OUR PURPOSE AND METHOD

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

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

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.
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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.

What we do

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.

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.

#SkillsForLife

NORTHUMBERLAND COUNTY SCOUT COUNCIL

TEAM NORTHUMBERLAND

Leadership Team

County Lead Volunteer

Peter Thorp

Senior Leadership Team Member

Paul Willis

County Youth Lead

Logan O'Hara

Transformation Lead

Stu Bennett

Programme Team Lead

Laura Humphries

Volunteering Development Team Lead

Scott Blackett

Leadership Team Member (Communications)

Victoria Ross

Leadership Team Member (Safety)

Michelle Mobberley

Leadership Team Member (Safeguarding)

Gwyn McKenzie

Administration Manager

Pamela Iley

District Lead Volunteers

Benton Scouts

Kathryn Fuller

Blyth Valley Scouts

Neil Robinson

Castle Morpeth Scouts

Neil Fraser

City of Newcastle Scouts

Ellie Barwick

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

Fiona Lydall

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

Team (Compliance) Member

Bruce Lenton

Support Team

Team Member (Internal Communications)

Sean Mulligan

Team Member (Property & Equipment)

Simon Miller

Team Member (Digital)

Darren Bailey

GROWTH

People

Northumberland Scouts has seen an increase in overall membership in 2025 by 0.8% across the County (56 members).

Membership Numbers		2025	2024	2023
Young People	Boys	4013	3982	4127
	Girls	1664	1595	1570
	Self ID	9	14	10
	Prefer not to say	25	47	48
	Sub Total	5711	5638	5755
Adults	Sub Total	1640	1657	1710
	Total	7351	7295	7465

Youth Growth

In 2025 we witnessed a 1.3% growth in young people (73 members). We are actively working towards increasing our youth membership.

Sections	2025	2024	2023
Squirrel Scouts	312	250	191
Beaver Scouts	1371	1387	1504
Cub Scouts	1665	1713	1743
Scouts	1541	1552	1608
Explorer Scouts	712	637	591
Scout Network	110	99	118
Total	5711	5638	5755

Adult Recruitment

In 2025 we witnessed a 1% decline in adult members (17 adults) however we have seen an increase of 1.6% in those holding a leadership role. This continues to be a priority for the organisation.

VOLUNTEER EXPERIENCE

Over the past twelve months we have seen significant changes in team structures at Active Support, County, District and group levels as part of the new national framework. We've seen some roles removed, some renamed and some newly created. We've also seen a shift of responsibilities and remits. These changes can be unsettling and no doubt, like any change, will take time to settle in and become our "business as usual".

Support Governance	2025	2024	2023
Support Governance	177	109	146
Total	1640	1657	1710

PROGRAMME AND TOP AWARDS

The team have strived to deliver a successful programme of activities including climbing, archery, Squirrels taking over Whitehouse Farm, a Liz Million Illustration session for Beavers and Cubs and lots of Scouting skills. We have had young people and adult volunteers help at National events including the announcement of the new Chief Scout and VE day commemorations. In May 2025 we held a successful County camp – Camp Northumbria at Causey Park Farm. It was great to see members from all 6 sections come together for an amazing weekend. As ever all sections have continued to work towards top awards with achievements being celebrated at our top award events in September and March. Our 14-24 Volunteers and Duke of Edinburgh award teams are doing an amazing job supporting the young people to achieve many of the top awards available to the age range. Well done to all and thank you for your continued support of a great programme for the young people of Northumberland County.

Top Awards	2025	2024
Squirrels	134	96
Beavers	280	247
Cubs	298	254
Scouts	144	136

Top Awards for Explorers & Network	for 2025	2024
Platinum	30	18
Diamond	13	13
DofE Bronze	49	70
DofE Silver	35	48
DofE Gold	27	10
Young Leader Belt	35	27
Scouts of the World	3	2
Coronation Medal of Merit	1	-

NUNNYKIRK CAMPSITE

In April 2025 we successfully agreed the lease of a new County Campsite. The site at Nunnykirk, close to Rothbury in Northumberland, consists of 3 fields covering 15 acres.

The site is ideal for holding a number of District camps with space for onsite activities, as well as a venue for outdoor trainings and one-off activities. We believe it will be a valuable asset to support Groups and Districts across the County and be a valuable resource to support our training and volunteer development activities.

We have great plans for the site moving forwards, including adding toilet blocks, buildings and activity facilities and we're looking forward to welcoming members of Scouting from Northumberland and further afield to Nunnykirk in the coming months and years.



Nunnykirk

**Our new County
campsite**



**YOUTH
WITHOUT
LIMITS**

In the past year, our young people have volunteered

That's the equivalent of
£30,283!



Thank you to all our Explorer Scouts and Scout Network members who have volunteered their time as part of their DofE Awards!



COMMUNITY IMPACT

Northumberland Scouts continues to deliver high quality programmes in a safe environment, enabling young people to learn new skills while having fun. All of our programmes are delivered by adult volunteers who choose to give their time to support young people and their local communities.

Across our County, groups and districts regularly undertake fundraising and community outreach activities as part of their programmes and it is heartening to see the difference our young people and adult volunteers make to local initiatives. Nationally, The Big Help Out continues to encourage groups to focus on activities with a positive effect on local communities.

Over the past year Explorer Scout and Scout Network members in Northumberland Scouts have given 4,732

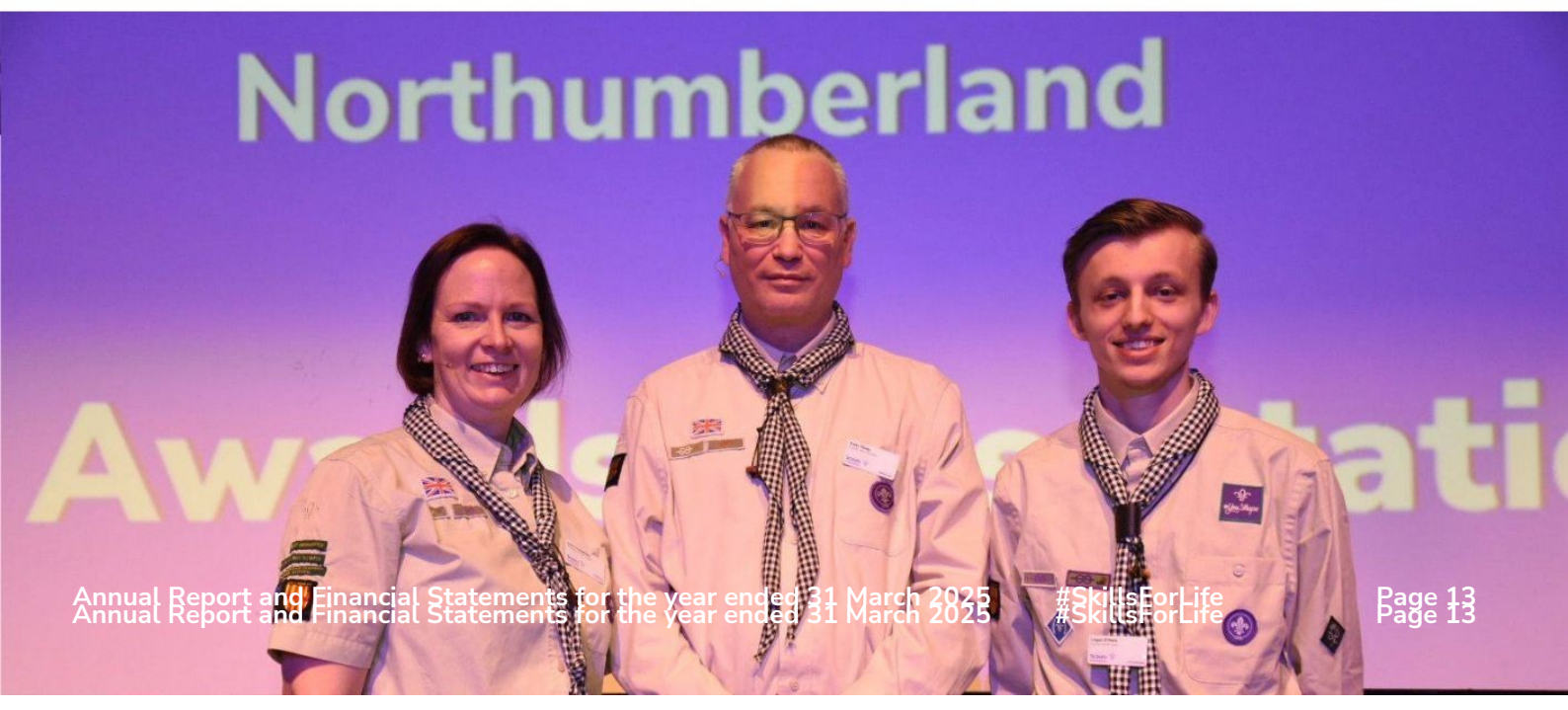
hours towards voluntary projects, local charities and initiatives as part of their DofE Awards, equivalent to £30,283. Many of our young people aged 14 and above, also volunteer as Young Leaders helping to run weekly programmes of activities within our younger sections. We were delighted to award 35 Young Leader Belts over the past year, in recognition of completion of the Young Leader training scheme.

Over the past year, we have once again joined fellow Scouts from across the UK in taking part in and celebrating national events. We were delighted to have members of Northumberland Scouts attend the concert at Horse Guards in London as part of the celebrations of the 80th Anniversary of VE Day. Across the County, our members also joined with their local communities, attending and hosting events to mark the occasion.



Northumberland

Awards & Recognition



FINANCIAL REVIEW

The Trustees acknowledge and thank the grant making bodies which have supported our activities during the year; please see page 26 for further details.

Details of the County's income and expenditure are reported in the financial statements on pages 20 to 32.

The County's unrestricted income increased by £15,300 compared to the prior year. This was driven by an increase in membership income of £6,133 reflecting higher levels of membership; increase in charitable operations income of £8,773 reflecting more activities being held; and an increase in investment income of £653. These were offset by a decrease in other income of £1,227 which was due to receiving income for renting the HQ for elections in the prior year.

The County's unrestricted expenditure increased by £4,393 compared to the prior year driven by an increase in Staff Costs of £1,815 driven by inflationary pay rises and an increase of Conference Fees of £2,671 reflecting attendance at national events in the year. These were offset by reductions in Scout House costs of £2,408 through careful cost management, reduced IT spend of £932 and reduced spend of £594 across Activities and Award Ceremonies.

Net movement in unrestricted funds (before investment gains or losses) for the year moved from a net loss of £3,620 to a net surplus of £7,287. The net surplus achieved was in line with the County budget.

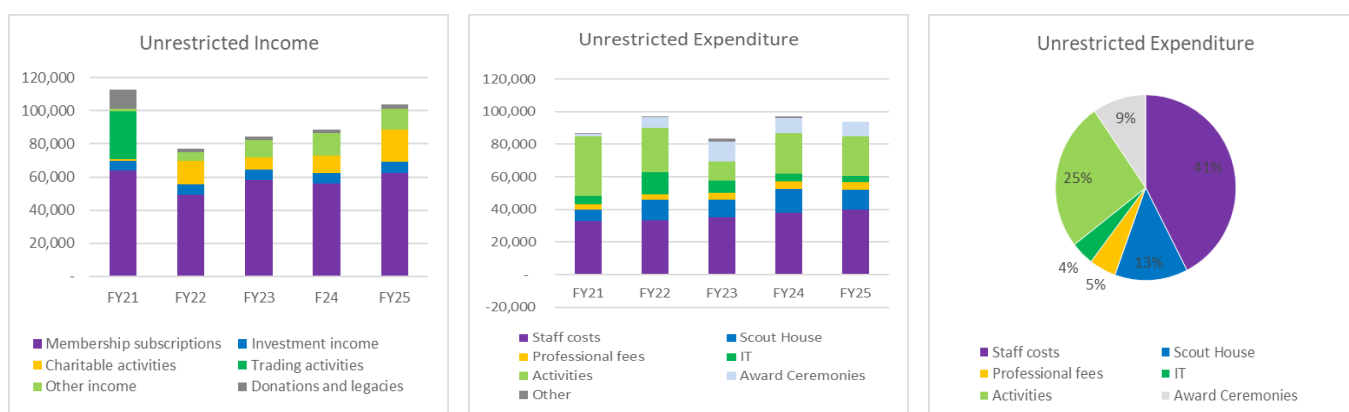
Investment gains were £4,960 (2024: £1,388). This gain in value reflects the overall impact of macroeconomic events on the global economy.

In FY25 the County held one large event (Kandersteg) which involved £42,224 of restricted income and £41,410 of restricted costs giving a net surplus of £814. 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).

At 31 March 2025, the general reserve on hand was £385,064 (2024: £372,003); of this £120,010 (2024: £120,010) is held as a fixed asset for the County's use. The free reserves at 31 March 2025 are £265,054 (2024: £251,993). Of these, 55% 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 £295,064 has been identified as of 31 March 2025. The Trustees acknowledge that the reserves are in excess of these requirements and the Trustees continue to seek appropriate spending opportunities.

In April 2025 the Trustees have taken on a lease for a new County Campsite at Nunnykirk which will involve both capital and operational expenditure going forward, including operating at a deficit initially. The qualitative benefits and opportunities this campsite brings are expected to be significant for the County - it is a fantastic site and incredibly exciting prospect.



RISK MANAGEMENT

NORTHUMBERLAND COUNTY SCOUT COUNCIL

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.

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 2025, 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.

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 55% of the free reserves (see Finance Report).

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.

STRUCTURE, GOVERNANCE & MANAGEMENT

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).

NORTHUMBERLAND COUNTY SCOUT COUNCIL

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.

The Trustee Board is appointed at the Annual General Meeting of the County Scout Council, in accordance with POR of the Scout Association.

The Trustees who served during the year up to the date of signature of the annual report were:

- Prof Sir Alan Croft (resigned 14 September 2024)
- Helen Paterson (appointed 14 September 2024)
- Mark Beckwith
- Peter Thorp
- Rio Groves (resigned 14 September 2024)
- Alan Kelly
- Sean Mulligan
- Harry James (deceased 13 June 2024)
- Norma Pigeon
- Daniel Thirlaway
- Joycelyn Collie
- Paul Coulson
- Tony Stephenson (resigned 14 September 2024)
- John Harvey
- Fran Iley (resigned 14 September 2024)
- Logan O'Hara (appointed 29 October 2024)

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.

- Finance Sub-Committee

TRUSTEES RESPONSIBILITIES STATEMENT

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures that must be 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.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Statement as to Disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; and
- the trustees, having made enquiries of fellow trustees that they ought to have individually taken, have each taken all the steps that he/she is obliged to make as a trustee in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Approval

This report was approved by the Trustees on 21st August 2025 and signed on their behalf by:

Dr Helen Paterson
County Chairman

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

I report on the financial statements of the charity for the year ended 31 March 2025.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. 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 needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

Basis of 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from the 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

EJ Hartshorne-Ferguson

Bell Tindle Williamson LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne and Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner

21st August 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME					
Membership subscriptions	2	-	62,276	62,276	56,143
Donations and legacies	3	-	2,988	2,988	2,020
Charitable activities	4	42,224	19,443	61,667	417,031
Investments	5	-	6,699	6,699	6,046
Other income	6	-	12,570	12,570	13,797
TOTAL INCOME		42,224	103,976	146,200	495,037
EXPENDITURE					
Charitable activities	7	41,410	92,910	134,320	493,767
Other	10	-	3,779	3,779	3,389
TOTAL EXPENDITURE		37,890	96,391	138,099	497,156
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)					
		814	7,287	8,101	(2,119)
(Losses)/gains on investment assets	15	-	4,960	4,960	1,388
NET INCOME/(EXPENDITURE)		814	12,247	13,061	(731)
Transfers between funds	20	(814)	814	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		-	13,061	13,061	(731)
<i>Total funds at 1 April 2024</i>		-	372,003	372,003	372,734
TOTAL FUNDS AT 31 MARCH 2025		-	385,064	385,064	372,003

All activities relate to continuing operations.

The notes on pages 23 to 33 form part of these financial statements.

BALANCE SHEET AT 31 MARCH 2025

Note	2025 £	2024 £
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FIXED ASSETS

Tangible assets	13	120,010	120,010
Investments	14	145,605	140,645
		<u>265,615</u>	<u>260,655</u>

CURRENT ASSETS

Debtors	15	55,370	6,666
Cash at bank		374,681	271,238
		<u>430,051</u>	<u>277,904</u>

CREDITORS: < 1 year

	16	<u>(310,602)</u>	<u>(166,556)</u>
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NET CURRENT ASSETS

	<u>119,449</u>	<u>111,348</u>
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TOTAL ASSETS LESS CURRENT LIABILITIES

	<u>385,064</u>	<u>372,003</u>
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FUNDS OF THE CHARITY

18

Restricted funds		-	-
Unrestricted funds		385,064	372,003
TOTAL CHARITY FUNDS		<u>385,064</u>	<u>372,003</u>

The financial statements on pages 23 to 33 were approved by the Trustees and authorised for issue on 21st August 2025.

Signed for and on their behalf, by:

Helen Paterson
Chairman

Mark Beckwith
County Treasurer

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Cash flows from operating activities		
Operating surplus for the financial year	8,101	(5,639)
Adjustments for:		
Depreciation of property, plant and equipment	-	-
Profit on disposal of property, plant and equipment	-	-
Decrease/(increase) in trade and other receivables	(48,704)	165,626
Decrease/(increase) in investments	(4,960)	(1,388)
Increase/(decrease) in creditors	144,046	(259,066)
Cash from operations	98,483	(100,466)
Income taxes paid	-	-
Net cash from operating activities	98,483	(100,466)
Cash flows from investing activities		
Proceeds from sale of equipment	-	-
Purchases of property, plant and equipment	-	-
Gains on investments	4,960	1,388
Net cash from investing activities	4,960	1,388
Cash flows from financing activities		
Interest paid	-	-
Net cash used in financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	103,443	(99,078)
Cash and cash equivalents at beginning of year	271,238	370,317
Cash and cash equivalents at end of year	374,681	271,238

The notes on pages 23 to 33 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity 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.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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

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 2025

2 MEMBERSHIP SUBSCRIPTIONS INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Membership subscriptions	-	62,276	62,276	56,143

3 DONATIONS INCOME

	Restricted Funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
General grants	-	2,988	2,988	2,020

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 for scouting in the county.

Sums of £500 each or more were received from:

Handley Charity grant £1,750

TSA Charity (Porter) £1,000

4 CHARITABLE ACTIVITIES INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2025 £
Income from Scouting activities	42,224	19,443	61,667	417,031

Income for 2024 included £406,361 restricted income.

5 INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income - UK investments	6,645	6,645	6,013
Bank and building society interest	54	54	33
	6,699	6,699	6,046

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6 OTHER INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from scouting services	12,570	12,570	13,797

7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITES

	Direct 2025 £	Support 2025 £	Total 2025 £	Total 2024 £
Scouting activities	41,410	4,168	45,578	409,767
County services	48,455	40,287	88,742	84,000
	89,865	44,455	134,320	493,767

8 DIRECT COSTS

	Scouting activities 2025 £	County 2025 £	Total 2025 £	Total 2024 £
World Scout Jamboree	-	-	-	154,562
Camp Together	-	-	-	71,840
Kandersteg	40,407	-	40,407	53,083
Explorer Belt	1,003	-	1,003	-
Iceland	-	-	-	125,375
Activity and training costs	-	18,764	18,764	14,782
Wages and salaries	-	28,591	28,591	27,281
Pension costs	-	1,100	1,100	1,048
	41,410	48,455	89,865	447,970

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 2025

9 SUPPORT COSTS

	Scouting activities	County	Total 2025	Total 2024
	2025	2025	2025	2024
	£	£	£	£
Training	4,168	-	4,168	4,907
Overheads	-	32,370	32,370	33,336
Wages and salaries	-	7,624	7,624	7,275
Pension costs	-	293	293	279
	4,168	40,287	44,455	45,797

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
	2025	2025	2024
	£	£	£
Governance costs			
Independent examiners fee	1,800	1,800	1,500
AGM Expenses	-	-	-
Wages and salaries	1,906	1,906	1,819
Pension Costs	73	73	70
	3,779	3,779	3,389

11 NET INCOME/EXPENDITURE

	2024	2023
	£	£
Depreciation of tangible fixed assets owned by the charity	-	-

During the year, no trustees received any remuneration or benefits in kind (2024: £Nil).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	38,121	36,375
Pension costs	1,466	1,397
	39,587	37,771

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

	2024	2023
	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).

13. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024 & 31 March 2025	120,000	13,386	1,354	134,740
Depreciation				
At 1 April 2024 & 31 March 2025	-	13,376	1,354	14,730
Net book value				
At 31 March 2025	120,000	10	-	120,010
At 31 March 2024	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. 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 2025

14. FIXED ASSET INVESTMENTS

	Total £
Market value	
At 1 April 2024	140,645
Revaluation	4,960
At 31 March 2025	<u>145,065</u>
Historical cost	<u>143,520</u>

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

	Units	Total £
M & G	5,361	81,471
COIF	50,836	64,134
	<u>56,197</u>	<u>145,605</u>

15. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	55,370	6,666
	<u>55,370</u>	<u>6,666</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenditure	4,665	4,117
Monies received in advance	305,937	162,439
	<u>310,602</u>	<u>166,556</u>

Money received in advance includes £192,324 membership income relating to FY25 and £113,613 relating to large events taking place in FY26 (Camp Northumbria and Explorer Belt 2025).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

17. FINANCIAL INSTRUMENTS

	2025	2024
	£	£
Financial assets measured at fair value through income and expenditure	145,605	140,645
Financial assets measured at amortised cost	430,051	277,904
	<u>575,656</u>	<u>418,549</u>
Financial liabilities measured at amortised cost	310,602	166,556

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 STATEMENT OF FUNDS

18.1 STATEMENT OF FUNDS FOR THE YEAR ENDED 31 MARCH 2025

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Interest on Leech funds	5,461	25	-	-	-	5,486
Designated	5,461	25	-	-	-	5,486
General County	366,542	103,951	(96,689)	814	4,960	379,578
	372,003	103,976	(96,689)	814	4,960	385,064
Restricted funds						
Kandersteg	-	42,224	(40,407)	(1,817)	-	-
Explorer Belt	-	-	(1,003)	1,003	-	-
	-	42,224	(41,410)	(814)	-	-

SUMMARY OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
Designated funds	5,461	25	-	-	-	5,486
General funds	366,542	103,951	(96,689)	814	4,960	379,578
	372,003	103,976	(96,689)	814	-	385,064
Restricted funds	-	42,224	(41,410)	(814)	-	-
Total of funds	372,003	146,200	(138,099)	-	4,960	385,064

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.

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 2025

18.2 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 Designated	5,441	20	-	-	-	5,461
	5,441	20	-	-	-	5,461
General County	354,215	88,656	(95,296)	14,579	1,388	366,542
	359,656	88,676	(95,296)	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)	-	-

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	88,676	(92,296)	14,579	1,388	372,003
Restricted funds	13,078	406,361	(404,860)	(14,579)	-	-
Total of funds	372,734	495,037	(497,156)	-	1,388	372,003

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

CHAIR

Dr Helen Paterson

ADVISORS

BANKERS

Barclays Bank Plc
Newcastle City Branch
Leicester
LE87 2BB

INDEPENDENT EXAMINER

Emma Hartshorne-Ferguson BA, FCA
Bell Tindle Williamson LLP
63 Saville Street
North Shields
Tyne and Wear
NE30 1AY

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Northumberland Scouts

Charity number: 508681 (England and Wales)

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

Contact us:

info@northumberlandscouts.org.uk

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