



Northamptonshire County Scout Council

Registered Charity No. 269735 (England and Wales)

Trustees' Report and Financial Statements

For the year ended 31st March 2026

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Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31st March 2026. The Financial Statements have been prepared in accordance with the accounting policies set out in section 7.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting 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.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1 Legal and Administrative Details

Registered Charity Number – England & Wales: 269735

Scout Registration Number: 0145

Registered Office: Sir John Lowther County Scout Training & Activity Centre
Rushton Road, Glendon, KETTERING, NN14 1QF

President: James Saunders Watson

Vice-Presidents: R Hasler; James Hakewill; Tom Partridge-Underwood

Trustees County Trustee Board
See Annex 1

The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance.

Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

The County Trustee Board must act in the charity's best interests, acting with reasonable care and skill and take steps to be confident that the charity is:

- well managed.
- carrying out its purposes for the public benefit.
- complying with the charity's governing document and the law.
- managing the charity's resources responsibly.
- compliant with POR and the local charity regulator, including effective management of each of the Key Policies listed The Scout Association Policy, Organisation and Rules¹

The Trustee Board should also ensure young people are meaningfully involved in decision making at all levels and the County has sufficient resources (funds, people, property and equipment) available to meet the planned work of the County, including delivery of the high-quality programme and resource requirements of the training programme²

¹ Chapter 2

² Rule 4.2.2 of The Scout Association Policy, Organisation and Rules

2 Structure, Governance and Management

Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Trustee Board is accountable.

The County Trustee Board members must themselves collectively:

- a) develop and maintain a risk register, including putting in place appropriate mitigations
- b) ensure that the County's finances are properly managed, including development and maintenance of appropriate budgets to support the work of the County
- c) maintain and manage:
 - i. a reserves policy for the charity including a plan for use of reserves outside the 'minimum'.
 - ii. an investment policy for the charity
 - iii. a public benefit statement for the charity
- d) ensure that people, property and equipment are appropriately insured, and that any property and equipment owned or used by the County is properly protected and maintained
- e) ensure the appointment and management and operation of any subcommittees, including appointing a Chair to lead the sub-committee. This should normally be one of the County's Trustees.
- f) ensure that effective administration is in place to support the work of the County Trustee Board
- g) appoint any co-opted members of the County Trustee Board
- h) ensure transparency of operation, including:
 - i. prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner or scrutineer (as appropriate) and as appointed by the County Scout Council at their AGM.
 - ii. prepare and approve the County Trustees' Annual Report (which must include the Annual Accounts and include the report from the auditor, independent examiner or scrutineer)
 - iii. present the approved County Trustees' Annual Report and Annual Accounts to the County Scout Council for their consideration at the County's AGM
 - iv. following the County AGM, ensure that a copy of the County Trustees' Annual Report and Accounts is sent to UK Headquarters and is filed with the Charity Commission.
- i) take responsibility for the County's adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor
- j) individually and collectively maintain confidentiality regarding County Trustee Board business
- k) put in place annually an open and transparent selection process to recommend to the County Scout Council appropriate persons to be appointed as members of the County Trustee Board, including Chair and Treasurer. Vacancies for appointed Trustees only occur at the end of their period of appointment.
- l) where staff are employed:
 - i. act as a responsible employer in accordance with the Scouts' values and relevant legislation.
 - ii. ensure that effective line management is in place for each employed staff member and that these are clearly established and communicated.
 - iii. ensure that appropriate specific personnel insurance is in place. A County Trustee Board may create sub-committees it deems necessary to support its governance function.

The County Trustee Board must ensure that for any sub-committee it appoints:

- a) its purpose is governance-focused and not operational
- b) its members are agreed and approved by the County Trustee Board
- c) the County Trustee Board Chair is an ex officio member
- d) the County Lead Volunteer is an ex officio member

Type of governing document

The Northamptonshire County Scout Council ("The County") 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 Association and The Policy, Organisation and Rules (POR) of The Scout Association.³

How the charity is constituted

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

Bankers:

Lloyds Bank plc
George Row
NORTHAMPTON, NN1 1DJ

CCLA Investment Management Limited
Senator House
85 Queen Street
LONDON, EC2V 6DZ

Shawbrook Bank Limited
Lutea House, Warley Hill Business Park,
Great Warley, Brentford,
Essex, CM13 3BE

Independent Examiner:

Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
MK12 5NW

³ The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

Recruitment and appointment of new Trustees

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association. The County Trustee Board should comprise ex officio, appointed, and co-opted Trustees.

The County Trustee Board must initiate a selection process to propose a County Chair and a County Treasurer to the County Scout Council for appointment at their AGM.

The County Lead Volunteer and County Youth Lead Volunteer are ex officio members of the County Trustee Board.

The appointed members of a County Trustee Board are persons appointed by the County Scout Council at the County's AGM. This should follow a selection process initiated and overseen by the County Trustee Board.

The co-opted members of a County Trustee Board are persons coopted annually by the County Trustee Board. They are not appointed by the County Scout Council at its AGM.

The Trustees come from varied backgrounds and professions. All new Trustees on the Trustee Board since 2016 have attended and been validated for "Essential Information for Trustee Board Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Trustee Board Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Trustee Boards and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

Organisation

The County Trustee Board has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

- **Finance & General Purposes Sub-Team (F&GP)**
- **Sir John Lowther Centre Management Team (CMC)**
- **Risk Management Committee**
- **Amenities Block Implementation Team**

Details of membership are given in Annex 1

Risk Management

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee. All County Trustee Board members have a responsibility to identify potential risks and bring them to the attention of the Board, which will then be evaluated and included in the register.

The Trustee Board has developed a Risk Management Policy⁴ for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees, and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks

The principal risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association, and its members.

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities to achieve the Association's objectives.

Health and Safety Policy

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

⁴ Risk Management Policy – July 2017

3 Objectives

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these 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

The Scout Method

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 and challenging activities.
- make and live by their Promise.

Public Benefit

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Volunteers

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

4 Financial Review

The financial review should be read in conjunction with the financial statements on pages 19 to 26. The accounts bring together the activities of the Scout County along with the Sir John Lowther Training & Activity Centre (County Centre). The County Centre aims to be self-funding through fees for activities, training courses and accommodation. The County's core activities are funded through membership subscriptions and investment income.

In the financial year there was an unrestricted deficit of £94,973 (2025: surplus of £55,950). County resulted in a deficit of £21,171 (2025: surplus of £53,284) while the County Centre (including sports field) had a deficit of £73,802 (2025: surplus of £2,666).

The main reason for the deficit in the County Centre is a change made to revenue recognition to better align with accounting standards and the accruals concept. Previously income was recognised in full at the point the invoice was raised, but now income is recognised in the year the booking is due to happen. Invoices raised in the current year that relate to a future year are shown under deferred income (see note 9). This has effectively derecognised income of £32,789 in 2025/26, and if a similar approach had been taken with 2024/25 income £49,595 would have been recognised in the current year. In addition there was a one-off £6,005 adjustment in 2025/26. Taking these into account the deficit becomes £18,202. Applying these changes going forwards increases the accuracy of our reporting in the future.

Similarly, the County deficit has mainly been caused by the Arran trip where this year is showing a net loss of £33,388 as the majority of the participant fees for this trip were recognised last year. If they had been recognised this year the County deficit would be a surplus of £12,217. Going forwards event monies (shown under Youth Programme and Activities in the accounts) will mainly be recognised in the year the event occurs (with relevant amounts matched off against expenditure as it's incurred), with current year monies received relating to the 2027 World Scout Jamboree and 2027 Iceland trips being included under deferred income (see note 9).

Despite the deficit arising during the year, at the financial year end of 2025/26, the unrestricted funds (excluding the Building Fixed Asset fund) amounted to £225,534 (2025: £320,507) of which £204,765 (2025: £213,455) have been designated for the purposes shown in note 12 but still useable at Trustees' discretion. In addition, Cash at Bank and in Hand at the year-end remained a healthy figure of £262,501 (2025: £291,365).

As evidenced in note 2, income has reduced dramatically since last year. Youth Programme and Activities has decreased due to the mix of events run by the County, with Roverway and Croatia trips taking place in 2024/25 along with receiving the bulk of the Arran participant fees last year, whereas this year we've had Beaver and Cub Activity Day, the remaining Arran fees, and a Squirrel Scurry. These events are run on a paid to attend basis and always aim to break even.

County Centre hiring has reduced for the reasons outlined above, but if you add back the £49,595 the income would be comparable year on year. The County Centre continues to be well run and well utilised, continuing to enjoy a high occupancy rate as we go into 2026/27.

As evidenced in note 3, expenses have increased significantly since last year. Youth Programme and Activities has increased due to the mix of events run by the County as outlined above with the largest amount being the £55,900 Arran Adventure costs.

County Centre Premises and Management have increased since the prior year mainly due to Amenity Block preparation expenses, increased spend on Health and Safety (CCTV and Alarm installation) and increased spend on kitchen equipment/maintenance.

County Office costs have increased since the prior year, especially when taking into account in the current year Governance costs (outlined in S7 Principle Accounting Policies) have been shown separately with the amounts reallocated from County Office costs. Main increases being on accountancy with a fee catchup taking place in 2025/26, and additional IT equipment purchases and licenses.

Sports Field costs have increased since last year due to additional maintenance costs linked to flooding, but these costs are then reclaimed from KFC/Prologis.

Reserves policy

Included within Designated Funds are amounts the Trustees consider to be their minimum reserves, being the £60,000 SJLC and £60,000 County running cost funds. The Trustees consider it appropriate to maintain roughly 6 months revenue expenditure. Significant capital and revenue projects will be funded by setting aside appropriate amounts into additional designated funds (e.g. the SJLC Maintenance fund). Total expenditure for 2025/26, excluding the Youth Programme and Activities category (which is run on a paid attendance basis and so can be excluded) was £190,948. The minimum reserves adequately meet this as they represent 7.5 months expenditure. Total free reserves amount to 14 months of expenditure.

Designated Funds

These funds represent the monies set aside for the specific purposes stated in the report (see note 12). Funds for the running costs of SJLC in the event of a restriction or cessation in the functioning of the Centre and the long term (SJLC) maintenance fund are maintained in a reserve account (currently CCLA) until they are needed. The other designated funds are self-explanatory. The County Running costs fund is held in a reserve account with Shawbrook Bank.

There are currently no restricted funds (2025: £nil).

Investment Policy

To ensure that funds managed by the County Scout Council are properly protected under the Financial Services Compensation Scheme (FSCS), reserves that had been held previously in a Lloyds savings account were moved, with the prior approval of the Trustees, to a sixty-day notice account with Shawbrook Bank. To maintain access to funds in situations of emergency and to fulfil the requirements of the designated funds the Trustees consider there are insufficient cash funds available for longer term investment.

Investment Powers

There is no specific reference to investment powers in the Declaration of Trust. The investment power of the trustees and those applicable to charitable funds are within the provisions of the Trustee Investment Act 1961 and the Trustee Act 2000.

All investments held by the Charity are in accordance with the powers of the Trustees.

Accounting Arrangements

The finances of the County Scout Council continue to be recorded on the Xero cloud accounting platform, which is linked to the main bank accounts for both the SJLC and the County. This has proved successful since its inception in 2019. The management of the use of the system is overseen by the County Treasurer. The platform is also made available to the County's accountants for accounting and oversight purposes.

The County continues with its partnership with Essendon Accountants, who provide accounting, payroll, and pensions services. They also provide the independent examination for the finalisation of the annual accounts.

Policy for Remuneration of Staff

The county employs some staff directly both at the Centre and the County. The remuneration of staff is overseen by the Finance and General Purposes Committee which reports directly to the Trustee Board. The numbers of staff remain at the minimum level.

Pension Statement

Employees that meet the relevant criteria are auto-enrolled in to the pension scheme in accordance with government legislation - Smart Pension Ltd. 20, Eastbourne Terrace, London. W2 6LG. Employees who do not meet the auto-enrolment criteria may still voluntarily join the pension scheme. Pensions are now administered on behalf of the County Scout Council by our accountants.

5 Chairman's Review of the Year

Another year has passed remarkably quickly, and as I reflect on the last twelve months, I am pleased by the progress Northamptonshire Scouts continues to make. Having spent the last few years navigating the significant changes brought about by Transformation, this year has felt different. The new structures are now firmly embedded and what was once a major change programme has become part of how we operate day to day, allowing us to focus our efforts on supporting volunteers, developing Scouting and creating opportunities for young people.

Membership across the County has remained relatively stable during the year. Whilst youth membership reduced slightly overall, we have seen encouraging growth within Squirrels and our adult membership has increased. The opening of new Groups and Sections continues to demonstrate the strength of Scouting in Northamptonshire and the willingness of volunteers to invest their time and energy in creating opportunities for young people. Growing and supporting our volunteer base remains a key priority and it is especially pleasing to see our 18+ membership continuing to strengthen.

The County Trustee Board has now fully settled into the governance arrangements introduced through Transformation. Over the course of the year we have seen significant improvements in efficiency, helping to ensure governance remains robust whilst making the experience more rewarding and effective for those who volunteer their time and expertise. Good governance is rarely the most visible part of Scouting, but it provides the foundation that allows everything else to happen safely, effectively and sustainably.

At the Sir John Lowther Centre, it has been another year of steady performance. Bookings continue to fluctuate throughout the year but remain generally consistent overall, with a healthy number of repeat school bookings providing a solid foundation for the Centre. Increasing weekday usage remains an important objective, although achieving this will continue to rely on the support and commitment of volunteers.

I would like to place on record my sincere thanks to Carole Stephenson, who volunteered to manage the Centre and support the staff team throughout Rebecca Andrews' maternity leave. Carole's experience, dedication and calm leadership have been invaluable over the past year, and we are extremely grateful for everything she has contributed. Thanks must also go to Max Brand, who stepped up to support both County and Centre activities, taking on additional responsibilities and helping to ensure continuity throughout the year. The Centre continues to benefit from the commitment of a fantastic team of staff and volunteers who collectively keep things moving forward.

The long-awaited Amenities Project underwent a full review during the financial year. Following careful consideration of the options available, the Trustees approved plans for a modular toilet and shower block to provide a practical and flexible solution for the future needs of the Centre. I would particularly like to thank Dean Smith for driving the project forward with renewed pace and determination, alongside David McNally for his support with the planning application process.

Another financial year has started and ended with progress that, at times, has felt slower than any of us would have liked. However, there is now a clear direction, decisions have been made and confidence remains high that the project will be completed during the coming year. Whilst external funding has not

yet been secured, the Trustees have carefully planned for the project through the use of reserves and maintenance funding and will continue to pursue additional funding opportunities wherever possible.

The County team has enjoyed another busy year supporting an impressive range of large-scale County events, whilst also helping many local activities across Northamptonshire. One of the most noticeable benefits of the Transformation programme has been the increased visibility and activity of the County team. We are supporting more events, in more places and more often than ever before. It is encouraging to see the positive difference this is making for volunteers and young people across the County.

Financially, the County remains stable and in a healthy position. During the year we implemented changes to our accounting structure, providing greater clarity, control and confidence in our budgeting and forecasting processes. Whilst this has resulted in some changes to how the figures are presented, the accompanying narrative helps explain the position clearly. My thanks go to Dom, who has managed this transition superbly and has helped strengthen our financial oversight for the future.

I would like to offer particular thanks to Carole Stephenson and Dean Smith, both of whom have made exceptional contributions throughout the year. Dean continues to provide invaluable support across both operational and governance matters and has been a driving force behind several important projects. My thanks also go to the members of the Trustee Board for their continued commitment, challenge, ideas and support. The collective knowledge, experience and enthusiasm around the table continues to strengthen the County and ensures that decisions are made with the best interests of our members at heart.

As we look ahead, I suspect our County Lead Volunteer, Steve Rolt, already has plenty of ideas and opportunities lined up for us all. The continued growth of our adult membership, combined with the successful expansion of Squirrel Scout provision, gives me confidence that we are building a strong foundation for future growth across Northamptonshire. With a strong team, sound governance and a stable financial position, the County is well placed to build on its successes and continue delivering exceptional experiences for young people.

As ever, I remain incredibly grateful to everyone involved across Northamptonshire Scouts: volunteers, trustees and staff alike. Thank you for your dedication, resilience, enthusiasm and commitment. Scouting continues to change and evolve, but the passion of the people who make it happen remains constant. It is your efforts that ensure we continue to provide young people with skills for life, and for that I thank you all.

ON BEHALF OF THE TRUSTEES



Anna Swann
Chairman of the Trustees



Dom Winfield
County Treasurer

Date: 1 September 2026

6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2026, which are set out in Sections 8,9 and 10.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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 accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Roger Eddowes
Essendon Accounts & Tax Limited
3 Warren Yard, Warren Park
Stratford Road, Wolverton Mill
Milton Keynes
United Kingdom
MK12 5NW

7 Principle accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended practice applicable to charities preparing their accounts in accordance with FRS102 "The Financial Reporting Standard in the UK and Republic of Ireland" (FRS102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small company regime.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

Incoming resources

Donations and Legacies

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met. Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Incoming resources from Charitable Activities

All income is treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

Investment income

Investment income is recognised when receivable.

Other income

All other income is recognised on a receivable basis.

Resources Expended

Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting, and travel costs, as well as the independent examination of the charity's financial statements.

Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- | | |
|--------------------------|-----|
| • Fixtures and equipment | 25% |
| • Trailers | 25% |

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Value added tax

The charity accounts for VAT in respect of income and expenses associated with the County Centre only due to the nature of the taxable supplies made. All other income and expenditure is shown gross in these accounts.

8 Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	Note	£	£	£	£
Incoming Resources					
Investment Income	1	4975	-	4975	7704
Incoming Resources from Charitable Activities	2	157787	-	157787	241958
Other Income		309		309	12617
Donations and Legacies		4049		4049	4544
Total Incoming Resources		167120	-	167120	266823
Resources Expended					
Charitable Activities	3	260993	-	260993	209873
Donations		1100		1100	1000
Total Resources Expended		262093	-	262093	210873
Net (Outgoing)/Incoming Resources for Year		(94973)		(94973)	55950
Fund Balance Brought Forward 31/3/2025		1108780		1108780	1052830
Fund Balance Carried Forward 31/3/2026		1013807		1013807	1108780

9 Balance Sheet

		2026	2026	2025	2024
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	6		790732	791552	792645
Current Assets					
Debtors	7		67908	40631	31009
Cash At Bank and In Hand	8		262501	291365	244428
			330409	331996	275437
Creditors (Amounts Falling Due Within One Year)	9		(107334)	(14768)	(15252)
Net Current Assets			223075	317228	260185
Net Assets			1013807	1108780	1052830
Funds					
Unrestricted:					
General	10		809042	895325	849545
Designated	11		204765	213455	203285
			1013807	1108780	1052830
Restricted			-	-	-
Total Funds			1013807	1108780	1052830

The financial statements were approved by the Trustees on 1 September 2026



Anna Swann
Chairman



Dom Winfield
County Treasurer

10 Notes to the financial statements**1. Investment Income**

Investment Income Comprises	2026	2025
	£	£
Bank Interest Receivable	4975	7704

2. Incoming Resources from Charitable Activities

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Duke of Edinburgh Award Scheme	6701	-	6701	7814
Youth Programme and Activities	32773	-	32773	73692
Membership Subscriptions	50386	-	50386	49774
County Centre Hiring	51791	-	51791	105451
Sports Field Income	15713	-	15713	4845
Shop Sales	423	-	423	382
	157787	-	157787	241958

3. Analysis Of Expenditure on Charitable Activities

	Other Costs	Staff costs (note 4)	Total 2026 (note 3)	Total 2025
	£	£	£	£
Charitable Activities	195201	65792	260993	209873
	195201	65792	260993	209873

Charitable Activities	Unrestricted	Restricted	Total 2026	2025
	£	£	£	£
County Centre Premises and Management	128523	-	128523	110990
Training and Activity Expenditure	2358	-	2358	1457
County Office Costs	32838	-	32838	28784
Duke of Edinburgh Award Scheme	7236	-	7236	9456
Youth Programme and Activities	71145	-	71145	53535
Depreciation Of Fixed Assets	820	-	820	1093
Sports Field and Pavilion	12744	-	12744	4558
Governance Costs	5329	-	5329	-
Total	260993	-	260993	209873

4. Employees

	2026	2025
	£	£
County Centre Management (included within County Centre Premises and Management above)	52944	57381
County Wages and Salaries (included within County Office Costs above)	12848	10162
	65792	67543

The number of employees during the year was 5 (2025: 6). Staff consists of a full-time Centre manager (1), a part-time County Centre Supervisor (1), a part-time County Administrator (1), 0 part-time Cleaners (2) and 2 outdoor maintenance (1). No employee earned £60,000 per annum or more in the current or preceding accounting year.

5. Payments To Trustees and Connected Persons

	2026	2025
	£	£
Expenses Paid Out	2646	6599

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity. Goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

6. Tangible fixed assets

	Freehold Property	Fixtures And Equipment	Trailers	Total
	£	£	£	£
Cost				
At 1/4/25	788273	117892	3564	909729
Assets Acquired In Year	-	-	-	-
Depreciation b/f		114613	3564	118177
Depreciation Provided in Year	-	820	-	820
Net Book Amount 31/3/26	788273	2459	-	790732
Net Book Amount 31/3/25	788273	3279	-	791552

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.)

7. Debtors

	2026	2025
	£	£
Trade Debtors	22284	40746
Other Debtors and Prepayments	45624	(115)
	67908	40631

Included within Other Debtors and Prepayments are payments of £40,000 made to The Scout Association in respect of the 2027 World Scout Jamboree. The costs associated with this event will be released in the year the event takes place.

8. Cash At Bank and In Hand

	2026	2025
	£	£
Northamptonshire County Scout Council		
County General Account	66424	76354
County – Interest Bearing Account	533	529
CCLA Deposit Fund	109752	105466
Shawbrook CAF (60 Day)	62345	61659
Lowther's Knights ASU		
Current Account	-	6005
County Centre (SJLC)		
General Business Account	23413	41351
Cash In Hand and Unbanked Cheques	35	1
	262501	291365

9. Creditors: Amounts Due Within One Year

	2026	2025
	£	£
Trade Creditors	(8893)	(3502)
County Deferred (Future Year) Income	(53777)	-
Accruals	(6193)	(1708)
VAT	(5682)	(9557)
SJLC Deferred (Future Year) Income	(32789)	-
	(107334)	(14768)

Deferred Income relates to income received in respect of a future year and will be released in the year to which the income relates. For SJLC this relates to bookings yet to happen as at 31 March 2026 and for County Deferred Income this relates to £33,637 2026/27 census fees, £15,710 2027 World Scout Jamboree participant fees and £4,430 other income received in advance.

10. Funds

Unrestricted Funds						
	Designated Funds (note 11)	Building Fixed Asset	Equipment Fixed Asset	Other	Restricted Funds	Total
	£	£	£	£	£	£
1st Apr 2025	213455	788273	-	107052	-	1108780
Incoming Resources	-	-	-	167120	-	167120
Resources Expended	-	-	-	(262093)	-	(262093)
Funds Transfer	16438	-	-	(16438)	-	-
Designated Funds Utilised	(25128)	-	-	25128	-	-
As At 31st Mar 2026	204765	788273	-	20769	-	1013807

11. Designated Funds (Cost)

Fund	At 31 st March 2025	Designated	Utilised	Written back to general	At 31 st March 2026
Development Fund	5000	-	(1150)	-	3850
Jamboree/International Fund	-	12000	-	-	12000
Centre Manager	41030	-	(23199)	-	17831
County Adult Training Fund	5790	-	-	-	5790
Opportunity Fund	1635	-	(779)	-	856
County Running Costs Fund	60000	-	-	-	60000
SJLC Fund	60000	-	-	-	60000
Lowther Knights	-	938			938
Long Term Maintenance Fund	40000	3500	-	-	43500
Total	213455	16438	(25128)	-	204765

12. Capital commitments

The charity had no capital commitments at 31 March 2026 and 31 March 2025.

13. Contingent liabilities

There were no contingent liabilities at 31 March 2026 and 31 March 2025.

14. Post balance sheet events

There are no post balance sheet events to disclose.

15. Controlling related parties

The Trustees are the charity's controlling related party by virtue of the trust deed.

16. Governance costs - Independent examiner's remuneration

Amounts paid to the charity's independent examiner for the year were as follows:

2026 - £1,800 (2025: £1,800)

Annex 1 Membership of the County Trustee Board and Sub-Teams

County Trustee Board: 27th September 2025 - 3rd October 2026			
Name	Position	From	To
Anna Swann	Chair	10/08/2022	
Steve Rolt	County Lead Volunteer	01/01/2024	
Dom Winfield	County Treasurer	27/09/2025	
Alison Andrews		10/08/2022	
Henny Cameron		08/09/2016	
Gillian Dowling		29/09/2018	
Lucy Jewell	County Youth Lead Volunteer	10/08/2022	
Samantha Longhurst		01/12/2020	
Caleb Newman		27/09/2025	
Glyn Timmins		01/04/2019	
Finance & General Purposes sub-Committee*		From	To
Samantha Longhurst	Chair	10/08/2022	04/06/2026
Dom Winfield	Chair	05/06/2026	
Judith Hazell		01/10/2017	
John Rudge		01/10/2017	
Lee Jones		01/01/2024	
Caleb Newman		13/01/2025	
Centre Management Committee*		From	To
Dean Smith	Chair	01/01/2024	30/06/2026
Steve Rolt	Chair	01/07/2026	
Rebecca Andrews		17/04/2023	
Michele Hunt		13/02/2024	
John Hopkins		13/02/2024	
Richard Paragreen		01/10/2017	
Risk Management Committee*		From	To
Henny Cameron	Chair	01/03/2017	
Amenities Block Project Implementation Team~		From	To
David McNally	Chair	01/04/2019	
Anna Swann		01/09/2023	
Richard Paragreen		01/04/2019	
Ron Hasler		01/04/2019	

* The County Chairman, County Lead Volunteer and County Treasurer also sit on these committees

~ This sub-committee reports into CMC and F&GP

